

INDIA;
OR
FACTS
SUBMITTED TO ILLUSTRATE
THE CHARACTER AND CONDITION
OF THE
NATIVE INHABITANTS,
WITH
SUGGESTIONS FOR REFORMING
THE PRESENT SYSTEM OF GOVERNMENT.

BY R. RICKARDS, ESQ.

I take goodness in this sense — the seeking the weal of men — which is that the Grecians call *philanthropia*. This, of all virtues and dignities of the mind, is the greatest, being the character of the Deity — and, without it, man is a busy, mischievous, wretched thing — no better than a kind of vermin.

BACON'S *Essays*, vol. ii. p. 290.

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TO THE
NATIVE INHABITANTS
OF
INDIA,

THESE pages are dedicated, as a pledge of the Author's grateful remembrance, esteem, and regard; and in the hope that, in the discussions which must shortly take place in Parliament regarding India, their interests, prosperity, and happiness will be deemed of paramount importance in the measures to be adopted for the future government of their own country;

By their sincere friend,

R. RICKARDS.

PREFACE.

I PROPOSE to publish, in parts, a treatise on each of the following points ; persuaded that without a correct knowledge of the state and condition of the native population of India, and the causes which have for ages obstructed its improvement — the measures to be adopted for the future government of that country, at the expiration of the existing act for continuing it in the East India Company *, will be erroneous in principle, and inapplicable, as remedies for the evils and inconveniences they may be intended to correct. The subjects proposed to be discussed, are :

Part I. On the casts of India, and the alleged simplicity, and immutability of Hindoo habits.

* 53 Geo. III. chap. 155.

PREFACE.

II. Historical sketch of the state, and condition of the native Indians under former governments.

III. On the Revenue systems of India under the East India Company's Government, as tending to perpetuate the degraded condition of the natives.

IV. On the Company's trade, and its results in a financial and political point of view.

V. Suggestions for a Reform of the Administration of India, as regards the present system both at home and abroad.

Having neither time, nor adequate talent, for the composition of a regular work, each part will be published as it is completed ; and appearing thus in short treatises, they may stand a better chance of being read separately, than if arranged into a long and tedious volume.

I N D I A.

PART I.

SEVERAL publications have lately appeared respecting India ; but mostly of a nature to gratify literary curiosity. A few only afford detailed information of the actual state and condition of the people. Yet, considering the place we now hold in the administration of that country, the influence and authority of the British name, the vast power of our government, and the consequences, both as to credit and profit, of its being well or ill exercised ; there are few subjects that affect more sensibly the interests, as well as the character, of the mother state. History, narrations of remarkable events, descriptions of unknown

countries, researches into the antiquities, the religion, the literature, the philosophy, and the languages, of a distant people are at once amusing and instructive topics ; yet the knowledge to be derived, in these respects, from labours presenting us, after all, with little more, as regards India, than examples of rapine, desolation, and violence, or of absurdity, error, and superstition, is surely of little value, compared with the best means of rescuing existing millions from wretchedness and want ; nor can the glory of discovering, or describing, new countries, equal that of enabling a people to make the most of their possessions, and, through their advancing prosperity and happiness, to promote our own.

The former class of publications have, however, been most favourably received in this country ; and chiefly, if not exclusively, applauded in the most popular journals. With this discouragement in view, and with no pretensions to literary fame, I am still anxious to submit to the consideration of an enlightened public, a few facts relative to India, from a sense of regard, and justice, to a much injured and oppressed people ; and in the hope that the time having again arrived, when discussions regarding India must be renewed, a sympathetic feeling will be excited in quarters

where it may be of practical utility to the cause here espoused.

Having lived twenty-three years in India, and passed much of that time in intimate intercourse with various natives, I have a different opinion of their character, to that given in several printed works. I have constantly seen, in their acts and conduct, the practice of the most amiable virtues. I have experienced, from many, the most grateful attachment. I believe them capable of all the qualities that can adorn the human mind; and though I allow many of their imputed faults, (where is the individual or the nation without them?) I must still ascribe those faults more to the rigour of the despotisms under which they have so longed groaned, and which unhappily we have but slenderly alleviated, than to natural depravity of disposition, or to any institutions peculiar to themselves.

It should also be remembered that no small portion both of the wealth, and fame, of this country has been acquired through the means of native Indians. Justice and gratitude, therefore, require of us to make them the best returns in our power. Under the peculiar circumstances, too, of our own country, and the apparently united exertions of our faithful friends, and grateful allies, on the continent

of Europe, to drive our commerce and manufactures from their shores, who would not gladly see fresh channels cleared, to relieve existing difficulties, or to disarm the efforts of neighbouring malignity? The golden dreams that have deluded so many speculators to fancy the provinces of South America, and even the interior of Africa, to be filled with interminable resources for the immediate consumption of British goods have now vanished : but fields of better prospect are still within our reach. In India, if any where, can these flattering expectations be at all realized. In India, more than could have been expected has already resulted from the few privileges so reluctantly conceded to the free trade by the act of 1813. In India, commercial treasures exist, of which very inadequate conceptions have yet been formed in Britain ; the avenues to which may be further widened at the pleasure of the British Legislature ; but will be again contracted, if the suggestions of prejudice, or self-interest, be allowed to prevail over the dictates of a sounder policy.

In this country, I have found erroneous impressions to prevail, very generally, as to

The casts of the natives of India ;

The unalterable simplicity of their food, and habits ; and,—

The condition of the people under the Company's government.

The two first are supposed to be regulated beyond all human power of change, by the religion of the natives; and the latter inferred from the accounts of authors, and others returned from India, after a long residence there; and the conclusions hence drawn are, either that improvement is hopeless in so artificial and immutable a state of society; or, that prosperity has advanced, as far as it can go, under the *wise, just, and lenient* administration of the British government.

Correct notions on these heads being indispensable to a sound decision on the grand question regarding India, which must shortly be brought before parliament, I shall consider them separately.

SECTION I.

CASTS OF THE NATIVES OF INDIA.

THE authors who treat of India, together with most of those who return from that country, roundly state, and their readers, and hearers here, consequently believe, that the population of India is divided into four great

classes, *Brahmen, Cshatrya, Vaisya*, and *Soodra*.* The first is the sacerdotal class; the second, military, or appointed to defend the people; the business of the third commerce, lending at interest, agriculture, and keeping herds of cattle; and, of the fourth, to serve the higher classes.

To quote one or two respectable writers, for all, on this head: “The very structure and
 “arrangement of society itself is, in India,
 “formed by the religious system, which there
 “interferes with every temporal as well as
 “spiritual concern of its professors. It thus
 “lays, in its very foundation, *the grand ob-*
 “*stacle to every improvement of the condition*
 “*of the people*. It has divided the WHOLE
 “COMMUNITY *into four great classes*, and sta-
 “tioned each class between certain walls of
 “separation, which are impassable by the
 “purest virtue, and by the most conspicuous
 “merit. The institution of casts therefore
 “may be regarded as the cause why civili-
 “zation had so early stopped in India; and
 “why the different attainments made pro-
 “gressively by other nations, are not found
 “among the *Hindoos*, whose manners have

* These are also written *Brahmin, Khattry* or *Khettry, Vyse* or *Byse, Sooder* or *Soodera*.

“ been wholly stationary from the earliest
 “ ages to the present times. It is, however,
 “ far easier to ascertain the wide and baneful
 “ influence of such a system on the enterprise
 “ and improvement of society, than to dis-
 “ cover any adequate or safe means, by which
 “ this immense Colossus of superstition may
 “ either be weakened or overthrown.” Dr.
 Tenant quotes a passage from Mr. Cock-
 burn’s essay, which gained the Buchanan
 prize at Cambridge, in confirmation of this
 view of Indian society, and adds to that essay,
 “ Thus hope and fear, the two great stimu-
 “ lants of human exertion, are entirely taken
 “ away. Such a religious obligation is per-
 “ haps calculated to preserve internal peace ;
 “ but while it thus assists the first steps to-
 “ wards civilization, *it so debases the mind, and*
 “ *lulls it to so languid a repose, that all the*
 “ *higher approaches are entirely precluded.*”

In like manner, the author of the History
 of British India, in the Asiatic Annual Re-
 gister, writes of the Hindoo system as a
 “ *stupendous fabric of superstition,*” and in-
 forms us that “ the Hindoo people have been
 “ divided, from time out of memory, into four
 “ distinct classes or orders, each of which pos-
 “ sesses its separate immunities and appro-
 “ priate laws, and none of which are permit-

“ted to intermarry, or to have any further
 “connexion with one another than the fel-
 “lowship of custom, and the communion of
 “faith. These orders are denominated the
 “*Brahman*, the *Cshatrya*, the *Vaisy*, and the
 “*Sudra*.

“It is declared, in the *Vedas*, that this
 “division of society was ordained by God at
 “the creation of the world, and that any viola-
 “tion of its radical principles would be at-
 “tended with the greatest misery in this life,
 “and with the most terrible punishment here-
 “after. This ordinance the Brahmanas are
 “instructed to engrave on the hearts of the
 “people, and to call forth their reverence for
 “it by every means that can engage their
 “interests, or awaken their fears.

“With this view, theology was not only in-
 “terwoven with the whole code of civil and
 “criminal law, but was also mingled with the
 “very habits, and made to sanction the mi-
 “nutest actions, of life. And in order to pre-
 “serve and perpetuate the paramount ascen-
 “dancy of the system, its ministers were en-
 “dowed with more than mortal privileges, and
 “the priestly office rendered hereditary.”*

* Dr. Tenant, and the author of the History in the Asiatic Register, are here quoted, to shew the influence of this error on

Not merely have writers given in to this prejudice, but, what is of greater importance

the minds of learned writers, who had actually visited the spot. It is consequently less surprising that writers at home should be misled by it. We accordingly find the same argument held by Dr. Robertson, Mr. Mill, and other authors of the highest class; and by many writers of subordinate note.

Of Mr. Mill's *History* it is impossible to speak otherwise than in terms of high admiration. The work is profound, instructive, and for the most part accurate; but being founded on authorities, and not the result of personal observation (Mr. Mill never having been in India), it is not surprising he should have been misled as to this particular fact.

In the deep researches prosecuted by Mr. Mill into the histories of the various nations and tribes of antiquity, he has discovered, in many instances, a classification of the people similar to that of Hindostan (Mill, vol. i. p. 107.) Millar in his *Historical View of the English Government*, also adverts to the same fact; and observes that this distribution of the people into clergy, military, husbandmen, and artificers, is to be found not only in all European nations, but in other ages, and in very distant parts of the globe; adding, "the establishment of the four great castes in the country of Hindostan is precisely of the same nature."—Millar, *Book I.* chap. xi.

Mr. Mill is of opinion that this natural distribution of a people into classes may be considered as the first step in the division of labour and employments, and is a necessary consequence of the cultivation of land; since every individual, or every family, in the roaming or pastoral state, provides for itself all the commodities with which it is supplied. That this distribution of a people into classes in the early stages of civilization should be the result of primitive political association, is natural enough. The classes of clergy, military, hus-

to India, the rulers of that country have adopted, and strenuously maintain, the same errors.

bandmen, and craftsmen, are all that is required for the beginnings of civilized life. They may be considered as generic orders, from which various branches are found to arise, and to flourish, in more advanced periods. All learning and science were originally confined to the clergy, who may therefore be considered as the root of the learned professions—from the military, sprung the aristocracy—and as husbandmen, and craftsmen, were the first sellers of their own wares, the whole commercial and trading community may be said to have branched out of the two last-mentioned classes. All this seems to be a natural arrangement, or distribution, which would take place in any progressive society, without the aid of “Divine legislators.” In the case of Hindooism, it is possible enough that there may have been a similar classification, on the first emerging of the people, *in small numbers*, from the pastoral state; and that a legislator may have thereon founded a code of laws, which a superstitious reverence may have afterwards caused to be perpetuated. The error lies in supposing that the division of such an immense population as the inhabitants of Hindostan into four castes ever did, or ever could, exist in the state in which authors describe it; or that the religion of the mass, *as now constituted*, is an absolute bar to the progress of improvement; or binds them down, as slaves, to the observance of minute ceremonies, and rites, which no individual of the community dares, under the severest penalties, to violate. It will presently be seen, that the great mass of Hindoos, throughout India, consists of mixed tribes of innumerable denominations, and tied down by no restraints which are not imputable to poverty, ignorance, and despotic power; and which the diffusion of knowledge, and liberal institutions, would speedily dispel.

In a letter dated 10th January 1810, to the Bombay government, the honourable Court of Directors, commenting on a proposal submitted to them for gradually lessening the burden of land taxation in India, and to make the experiment, in the first instance, on the small island of *Sulsette*, have the following paragraph, which is not only curious for the doctrines it contains, but for a remarkable instance of literary embezzlement—the honourable Court having borrowed the words of another high authority, the *Edinburgh Review*, to state their position; whilst the inference drawn from it is directly opposed to that of the authors, whose text they have thus condescended to appropriate. The sentiments of these two high authorities being of importance to the present question, the reader will be better able to compare and judge of their merits, by seeing them stated in opposite columns.

COURT OF DIRECTORS' LETTER,
paragraph 162.

DUNBURGH REVIEW,
vol. iv. p. 316.

“There thus arises a strong presumption, *a priori*, that a system of finance, which might be well adapted to a nation highly enlightened, and far advanced in the career of civilization, would be unsuitable to a people, who, though not barbarous, are certainly ignorant ; and whose poverty is *not the result of a faulty and short-sighted administration*, but of deep-rooted prejudices, and habits, which, while they remain unshaken, must, by limiting their wants, for ever restrain their industry ; oppose the accumulation of wealth ; and indeed are altogether incompatible with the existence of a prosperous and flourishing country.

“*The artificial and unnatural division of a people into casts is perhaps the most effectual method that could be devised by the ingenuity of man to check their improvement, and repress their industry. It is so diametrically opposed to the strongest principles of our*

“*The artificial and unnatural division of a people into distinct classes is perhaps the most effectual method which could have been devised by the ingenuity of man to check their improvement and repress their industry. Indeed, the natural operation of such an Insti-*

nature, that, wherever such a distinction exists, and is rigidly observed, it is impossible for enterprise to thrive; and it is altogether vain to talk of counteracting its mischievous tendency by any code of fiscal regulation. Did it never occur then, when recommending a system of taxation, founded upon the established order of nature, that this order has been so much disturbed, in those countries where the system is wished to be introduced, as to render it wholly inapplicable to their present situation? Or, if this did not escape observation, is it possible to imagine, that an alteration in the revenue system, now in force, would have the effect of completely changing the character and habits of the people, and new-moulding the whole mis-shapen structure of society, in defiance of a strong host of prejudices of every description, arrayed against innovation, and resolute to maintain what, from age to age, they have been accustomed to venerate?"

tution is so diametrically opposite to, and incompatible with, the strongest principles of our nature, that we are inclined to believe, that its existence (in a perfect state) is altogether ideal, and, if it had ever been completely carried into practice, the baneful effect would have been so immediate, that the total annihilation of public spirit and enterprise, would have been the inevitable consequence.

We, therefore, cannot help doubting, that most authors have, from various obvious reasons, been led to exaggerate a little in their description of this phenomenon, in the constitution of Hindoo society. We are the more inclined to adopt this opinion, as we find that many intelligent writers do not, by any means, confirm the perfect separation of these casts, in their intercourse with society; and that it is to be remarked, that the latter authors, who have had the best opportunities of observing with accuracy, are those who have given us this more probable account.

In the preceding extracts, the Edinburgh

Reviewers, with their usual acute discrimination, draw the only accurate conclusion as to the state of Indian society; and however weighty the authority to which I stand opposed, I hope at least to be able to prove, in the following pages, that a reform of the present intolerable land tax in India, would, with other measures, occasion a most material change and improvement in the “ mis-shapen structure of that society.”

If indeed the honourable Court's were the true view of the constitution of Indian society, there could be but one opinion as to the impracticability of its improvement; but the mysterious account given to us of the quadruple institution of casts is no better than a fable; and the arrayed hosts of prejudices, resolute to maintain this fancied object of their veneration, may therefore be viewed as a pretty amplification of the tale. The position contains in fact a threefold error. In the first place, *no such quadruple division of the whole community exists, and perhaps never did exist*; and the great wonder, in this case, is, that a prejudice should have had such long and universal currency, even among men who must have had daily proofs before their eyes of its fallaciousness. It is also erroneous in supposing the four enumerated

casts to have been divided by impassable walls of separation; for it will be seen immediately, that a complete intermixture of these very casts is recorded to have taken place from the earliest times; and thirdly, that the ordinary pursuits and occupations of life were at all times, generally speaking, open to the whole of them.

In Mr. Halhed's translation of the Gentoo code of laws, we have a preliminary discourse by the learned Pundits, who compiled the original work; in which it is stated, that for some time after the creation, things went on so admirably, under this quadruple division of casts, that there was neither magistrate, nor punishment; neither injustice, oppression, nor crime; but, in process of time, lust, and anger, and avarice, and folly, and arrogance, and drunkenness, became so predominant, as to withhold men from actions of piety, and to lead them to all wickedness; and, thus employed in occupations of debauchery and iniquity, they sunk into the licentiousness of eating things forbidden them to eat, and uttering words forbidden them to utter.

During this time of universal impiety and sin, an intermixture of the tribes took place; and from intermarriages, and illegal connexions, of the four principal tribes arose

a host of mixed tribes, under the general denomination of *Barrun Sunker*.* The *Barrun Sunker* is described as being composed of several primitive mixed tribes; and these are divided into three classes, or sets; many of which in the “Gentoo Code” bear different names, and are of different occupations, to those given in the “laws of *Menu* or *Manu*—*arah Dherma Sastra*.” It is added, that a bird (*keroon*) brought a man from *Shakud deep*, and set him down in this world (*Jumbo deep*); whence sprung the tribe *Deiool*; from the admixture of which with the *Vaisya*, sprung another set of mixed tribes; seven of these are enumerated, in addition to the *Deiool* tribe; concluding with the words “and such kind of tribes (as if many more were produced) are called *Muluch*.” “*Muluch* are such tribes as eat forbidden food, and to whom permitted, and forbidden, meats are equal.”

The *Manavah Dherma Sastra*, or the laws of *Menu*, son of *Brahma*, translated by Sir William Jones, contains a still more authentic

* The author of the History of British India, above quoted, introduces the “*Barrun Sunker*,” as “an *adventitious tribe*,” tacked on, as it were, to the four great classes, and “composed of artizans.” Asiatic Register, vol. i.

account of the original intermixture of the classes. In the chapter on the mixed classes, we have the names of 60 mixed and degraded tribes; besides 30, whose names are not given. The mixed tribes are such as sprung from intermixture, whether in the direct, or inverse, order of the four pure tribes, *Brahmen*, *Cshatrya*, *Vaïsya*, and *Sudra*; i. e. by fathers of one tribe, and mothers of another; and from endless intermixture of these impure tribes. Of these it is remarked, in verse 40; “These, *among various mixed classes*, have been described by their several fathers and mothers,” as if many more, than those enumerated, did at this time exist.

The degraded tribes are descendants of the three superior, or as they are commonly called, TWICE BORN, tribes, *Brahmen*, *Cshatrya*, and *Vaïsya*; but become outcast, from having neglected the proper duties, and religious observances, prescribed for these casts. Of these, it is added, in verse 46, “Those sons of the TWICE BORN, who are said to be degraded, and who are considered as low born, shall subsist only by such employments as the twice born despise.”

The employments allowed to these mixed and impure casts, may be said to be every description of handicraft, and occupation, for

which the wants of human society have created a demand. Though many seem to take their names from their ordinary trade or profession; and some, such as the *Chantala*, and *Sicapaca*, and *Vaidcha*, have duties assigned them too low, and disgusting, for any others to perform, but from the direst necessity; yet no employment, generally speaking, is forbidden to the mixed and impure tribes, excepting three of the prescribed duties of the sacerdotal class; viz. teaching the *Vedas*, officiating at a sacrifice, and receiving presents from a pure-handed giver; which three are exclusively *Brahminical*.

Mr. Colebrook has also given a clear and methodical arrangement of the Indian classes, in a paper on this subject contained in the fifth volume of the Asiatic Researches, taken from a work called the *Jatimala*.* He first enumerates six principal tribes (besides others) as springing from the four superior ones in the *direct* order of the classes, viz. :—

By a Brahman on a Cshatrya Woman

Ditto . . . Vaisya Ditto

Ditto . . . Sudra Ditto

* Mr. Colebrook mentions “the *Jatimala*, or garland of classes—an extract from the *Rudra-Yamala Tantra*—as corresponding better with usage, and received opinions, than the ordinances of *Menu*, and the great *Dharm-purana*.”

By a Cshatrya on a Vaisya Woman

.. Ditto .. Sudra Ditto

By a Vaisya on a Sudra Woman

And six others in the *inverse* order, viz. :

By a Sudra on a Brahman Woman

.. Ditto .. Cshatrya Ditto

.. Ditto .. Vaisya Ditto

By a Vaisya on a Brahman Woman

.. Ditto .. Cshatrya Ditto

By a Cshatrya on a Brahman Woman

A *third* set of classes originate from the intermarriages of the 1st and 2nd set.

A *fourth* set from intermixture of the several classes of the 2nd set.

A *fifth* set from the intermarriages of the 2nd and 3rd set.

A *sixth* set from intercourse between classes of the 2nd and 4th set.

“*Menn* adds to these classes four sons of outcasts.”

“The Tantra enumerates *many other classes*, which must be placed in lower sets.”

Mr. Colebrook adds, that the *Jatimala* expressly states the number of 42 mixed classes, springing from the intercourse of a man of inferior class, with a woman of superior class ;

that is, in the *inverse* order of the classes. Add, to these, the number which must have similarly sprung from intercourse in the *direct* order of the classes; and the hosts arising from further intermixture of the numerous descendants of both; and we may safely concur in Mr. Colebrook's conclusion, that "the subdivisions of these classes have further multiplied distinctions *to an endless variety.*" As a proof he mentions one of their tribes, the *Cayastha*, of which no less than 83 subdivisions are to be traced in Bengal.

On the professions and employments of the several classes, Mr. Colebrook gives the following accurate statement.

"A *Brahman*, unable to subsist by his duties, may live by the duty of a soldier; if he cannot get a subsistence by either of these employments, he may apply to tillage and attendance on cattle, or gain a competence by traffick, avoiding certain commodities. A *Cshatrya* in distress, may subsist by all these means; but he must not have recourse to the highest functions. In seasons of distress a further latitude is given. The practice of medicine, and other learned professions, painting, and other arts, work for wages, menial service, alms, and usury, are among the modes of subsistence allowed both to the

“ *Brahman* and *Cshatrya*. A *Vaisya*, unable
 “ to subsist by his own duties, may descend
 “ to the servile acts of a *Sudra*: and a *Sudra*,
 “ not finding employment by waiting on men
 “ of the higher classes, may subsist by han-
 “ dicrafts; principally following those mecha-
 “ nical operations, as joinery and masonry,
 “ and practical arts, as painting and writing,
 “ by which he may serve men of superior
 “ classes; and although a man of a lower
 “ class is in general restricted from the acts of
 “ a higher class, the *Sudra* is expressly per-
 “ mitted to become a trader, or a husbandman.

“ Besides the particular occupation assigned
 “ to each of the mixed classes, they have the
 “ alternative of following that profession, which
 “ regularly belongs to the class, from which
 “ they derive their origin on the mother’s side;
 “ those at least have such an option, who are
 “ born in the direct order of the classes. *The*
 “ *mixed classes are also permitted to subsist by*
 “ *any of the duties of a Sudra, that is, by menial*
 “ *service, by handicrafts, by commerce, and by*
 “ *agriculture.* Hence it appears, that almost
 “ every occupation, though regularly it be the
 “ profession of a particular class, is open to
 “ most other classes; and that the limitations,
 “ far from being rigorous, do in fact reserve
 “ only the peculiar profession, that of the

“ *Brahmana*, which consists in teaching the
 “ *Veda*, and officiating at religious ceremonies.”

We have thus the highest existing authority for utterly rejecting the doctrine of the whole Hindoo community “being divided into four casts;” and of their peculiar prerogatives being guarded inviolate by “impassable walls of separation.” It is also clear, that the intermixture of casts had taken place, to an indefinite extent, at the time when the *Dharma Sastra* was composed, which Sir William Jones computes to be about 880 years B. C.; for those laws are obviously addressed, and applied, to a society in a mature state of existence; and not to one about to be created, or formed. The work refers, in many places, to past times; and to events, which a course of time only could have brought about. The origin of the intermixture is therefore lost in the remotest and obscurest antiquity; and having been carried on through a long course of ages, a heterogeneous mass is everywhere presented to us, in these latter times, without a single example in any particular state, or kingdom, or separate portion of the Hindoo community, of that quadruple division of casts, which authors, and even the rulers of India, have so confidently insisted upon. Their “im-

mense colossus of superstition" thus melts, upon the touch of scrutiny, into a mere phantasm; and the pretended insuperable barrier to the progress of improvement is little better than the airy fabric of a vision, which, if it ever did exist, has certainly, in these days, left not a wreck behind.

The *Dherma Sastra* so far confirms the assigned causes of the intermixture of casts, given in Mr. Hallied's translation, as to say, that while Vena* had sovereign power, "he, possessing the whole earth, and thence only called the chief of sage monarchs, gave rise to a confusion of classes, when his intellects became weak through lust."

There are nevertheless texts in the same *Sastra* of a different tendency, and of importance to be considered in this question.

The texts called "bridal" contain among others the following verses:

12. "For the *first* marriage of the twice born classes, a woman of the same class is recommended; but for such as are impelled by inclination to *marry again*, women in the direct order of the classes are to be preferred.

13. "A *Sudra* woman must only be the wife of a *Sudra*; she, and a *Vaisya*, of a *Vaisya*; they two, and a *Ushatrya*, of a

* In Hallied's translation he is called Bein.

Cshatrya; those two, and a *Brahman*, of a *Brahman*."

14. "A woman of the servile class is not mentioned, *even in the recital of any ancient story*, as the first wife of a Brahman, or of a Cshatrya, though in the greatest difficulty to find a suitable match." *

In specifying the various causes, for which wives may be legally superseded by other wives, it is added, "a beloved and virtuous wife, though afflicted with illness, must never be disgraced; though she may be superseded by another wife with her own consent."

85. "When TWICE BORN men take wives *both of their own class and others*, the precedence, honor, and habitation of those wives must be settled according to the order of their classes." †

In another part it is enacted, namely—

20. "Those whom the TWICE BORN beget on women of equal classes, but who perform not the proper ceremonies of assuming the

* Sir W. Jones, vol. iii. p. 121.

† Sir William Jones, vol. iii. p. 346. There are several other passages in this code, where the polygamy, in former times, of the twice born classes is referred to, and where they are mentioned as having wives of other classes, besides their own.

thread, and the like, people denominate *Vraty*, or excluded from the *Gayatri*."

21. "From such an outcast *Brahman* springs a son of a sinful nature, who, in different countries, is named a *Bhurgacantaca*, an *Arantya*, a *Vatadhana*, a *Sushpada*, and a *Saicha*."

22. "From such an outcast *Cshatrya*, comes a son called a *Jhalla*, a *Malla*, a *Nechhive*, a *Nata*, a *Carana*, a *C'hasa*, and a *Dravina*."

23. "From such an outcast *Vaisya*, is born a son, called a *Sudhanvan*, *Charya*, *Carasha*, *Vnanman*, *Maitra* and *Satrata*."*

64. "Should the tribe sprung from a *Brahman* by a *Sudra* woman, produce a succession of children by the marriages of its women with other *Brahmans*, the low tribe shall be raised to the highest in the seventh generation."

65. "As the son of a *Sudra* may thus attain the rank of *Brahman*, and as the son of a *Brahman* may sink to a level with *Sudras*, even so must it be with him who springs from a *Cshatrya*, even so with him who was born of a *Vaisya*." †

* Sir William Jones, vol. iii. p. 386.

† Ibid. vol. ii. p. 392.

The first series of the preceding texts refers to legal marriages, through which an intermixture of tribes, in the direct order of the classes, must have taken place to a considerable extent ; and would alone have produced, in the lapse of ages, a vast population of new tribes, even though no illicit intermixture * had occurred. The second and third series refer to the means, through which the twice born have sunk to the level of *Sudras*, and the base born been raised to higher ranks. Considering, therefore, these various causes to have been in active operation, through many successive centuries, may we not be justified in at least suspecting, that the taint of admixture has pervaded all the primary classes ; and—what with debasement on the one hand, and exaltation on the other—that none have been, in fact, able to preserve inviolate their original purity ?

The Sacerdotal, whether really pure or impure, is still a distinct class ; and, considering its uses and influences in society, holds pre-

* In Guzerat there is a tribe of “unfortunate Hindoos, who, born in illicit love, have thereby lost the rank of their respective parents, and without claim to enter any of the *Furum Sunker* or mixed classes, as anciently arranged and avowed, form a society of their own” — Drummond, Gloss.

This tribe is numerous, and called *Pancholec*.

cisely that rank, which naturally might be expected, in the midst of privileges and prerogatives willingly conceded, and never questioned, by a superstitious multitude; and as the *Brahmans* no longer mix, as formerly, with the base born tribes, they pretend at least to be pure descendants of their purest ancestors. Mr. Colebrook enumerates, however, 168 subdivisions, or families, of the Brahminical class in Bengal; and notices distinctions of rank among them, which are considered of great importance, and were formerly settled by a prince, who reigned in the 12th century of the Christian era. Whether this settlement of rank, and precedence, originated, in any degree, from these tribes or families not being all of equal purity, is not mentioned.

In Mr. Colebrook's enumeration of Indian classes, genuine *Cshatryas*, *Vaisyas*, or *Sudras*, are not noticed, as constituting any considerable part of the present population of Bengal. The *Rajaputras*, or *Rajapoots*, pretend to be genuine *Cshatryas*—their warlike habits may be the only basis of this pretension; for the *Rudra Yamala Tantra* expressly says of them:—

“The origin of *Rajaputras* is from the *Vaisya* on the daughter of an *Ambashtha*.

Again, thousands of others sprung from the foreheads of cows, kept to supply oblations.”*

Among the numerous castes mentioned by Dr. Buchanan, in his account of Mysore, he names two ; one as being of the *Vaisya* tribe, and the other pretending to be so ; but no proof is adduced of the genuineness of the former. The same may be said of the Ban-yans generally.

The CASANA or CAYASTHA, and the GOPA tribes, pretend also to be genuine *Sudras* ; and some authorities are said to countenance the pretension ; but others, including *Menn*, expressly ascribe the origin of a CASANA to a *Vaisya*, by a woman of the *Sudra* class ; and a *Gopa*, to a *Vaisya* father, by a *Cshatrya* girl.

It would therefore seem that the Hindoo

* Asiatic Register, vol. v. p. 57.

In the accounts given to us of the *Rajepoot* principalities, several casts are enumerated : the *Rhatore*, *Seesodyah*, *Kutchore*, *Adda Bawtee*, and *Jadoo*, who intermarry. The *Batties* too, formerly *Rajapoots*, now *Mussulmans*, also very generally take *Rajapoot* wives. There are likewise distinctions among the *Rajapoots* of high and low castes ; and essential differences are noticed in the general appearance, stature, size, and mental energies, of the different casts. Female infanticide is practised by the *Kutchore* and *Rattore Rajepoots*, who must consequently supply themselves with wives from other tribes.

community, as well in the Bengal provinces, as in every other part of India, is composed chiefly, if not entirely, first of the Brahminical class, whence the priesthood is supplied; secondly, of innumerable mixed tribes, which constitute the great mass of the population. I have never met with a person who could prove himself a genuine *Cshatrya*, *Vaisya*, or *Sudra*; whilst, of those who pretend to be of pure descent, *Brahmins*, and other respectable and intelligent Hindoos, have assured me, that they have no right to the distinction; that the genuine tribes above named are extinct; and their descendants in this generation all of mixed blood. If, however, any do now exist, they must be too thinly scattered to affect the general interests of society by their privileges or numbers. Certain it is, that their respective professions are usurped, every where, by the mixed classes. A real *Cshatrya* prince is not to be found in these days; all the greater princes of India, excepting the *Paishwa*, a *Brahmin*, are base born; while the ranks of every army in India are unquestionably filled with soldiers of all denominations and casts. In like manner do all descriptions of casts follow the allotted profession of the *Vaisya*, and *Sudra*; and fill every

branch of agriculture, commerce, handicraft, and menial service.

Mr. Colebrook, adverting to the former marriages of *Brahmins* with women of lower classes, says "such marriages are considered as illegal in the present age." *Menu*, however, expressly sanctions these unions with genuine *Cshatryas*, *Vaisyas*, and *Sudras*; but if these tribes no longer exist, it is easy to account for the aversion of the *Brahmins* to intermarry with the tribes whom they consider to be still baser born;* and for which there is

* In the fifth volume of the "Asiatic Researches" there is a paper by the late Mr. Duncan, entitled "Historical Remarks on Malabar," in which an account is given of the singular laws of inheritance in that province, including the right of succession to the rajaships or petty sovereignties. All the rajas or princes are sons of Brahmins by princesses of the different *colgums*, or palaces; and the marriages of these Brahmins, if connexions of limited duration can be so called, must, according to *Menu*'s definition of pure cast, be considered to be with women of mixed, and therefore base blood. When Mr. Duncan therefore mentions these rajas, as being "mostly of the Khetrie, or second tribe of Hindoos," he must have overlooked this extraordinary intermixture, which, according to the laws of *Menu*, would stamp both the Brahmins and their issue with the stigma of impurity. The *Namboory* Brahmins of Malabar are consequently viewed as such, by the other Brahmins of India.

no express sanction, I believe, in the laws of *Menu*, son of Brahma.

Be this as it may, the great body of Hindoos, in India, is composed of mixed tribes, to whom, as Mr. Colebrook justly observes, almost every occupation, save the sacerdotal, is open.

Some authors, conceiving this mass of people to be only separate parts of the *Sudra* class, from the general denomination of *Sudra* being commonly applied to all the mixed tribes, still represent the respective professions of the tribes to be invariably settled by law, and consequently hereditary; but this also is an inaccurate view of the case. The laws of *Menu* ascribe professions to some of the casts; but there is no exclusive limitation of duties to particular casts. The oldest Sanscrit authorities, indeed, differ as to the profession of some of the casts. The law being vague and uncertain, a rigorous observance of it becomes impracticable. Professions are more or less hereditary, from custom, in all countries, and in poor communities are the most likely to descend uninterruptedly from father to son; but Mr. Colebrook's information on this head is the most accurate, viz. that "occupations, though regularly they be the profession of

“particular classes, are open to most others.” I have myself seen carpenters of five or six different casts, and as many different bricklayers, employed on the same building. The same diversity of casts may be observed among the craftsmen in dock yards, and all other great works ; and those, who have resided for any time in the principal commercial cities of India, must be sensible, that every encreasing demand for labor, in all its different branches and varieties, has been speedily and effectually supplied, in spite of the tremendous institution of casts ; which we are taught to believe so impassable an obstruction to the advancement of Indian industry.

The respectable author, I have before quoted, who ascribes the stationary state of of society in India to the inviolable institution of casts, adduces an instance of encreasing prosperity, which it is rather surprising should not have excited some doubt in his own mind, as to the alleged efficacy of this favourite doctrine. Speaking of the three presidencies, Bombay, Madras, and Calcutta, “These cities, (he says,) have continued uniformly to thrive and encrease under their new masters, *in spite of all the arguments that have been urged to prove that it was impossible.*

“ The last mentioned city in particular, from
 “ having been lately a *village so unimportant*, as to be wholly passed over in the
 “ assessments for the imperial revenue, as
 “ stated in the *Ayeen Aebery*, has in about
 “ half a century arisen to a population of *up-*
 “ *wards of half a million of souls ; a rapidity*
 “ *of encrease seldom to be met with in the re-*
 “ *cords of any country.*”

Again, “ In Calcutta itself, the capital of
 “ British India, we have already stated that
 “ some natives of distinction have been taught
 “ all elementary branches of European learn-
 “ ing with considerable success ; *nor has any*
 “ *difficulty occurred in communicating this in-*
 “ *struction*, further than what is at first una-
 “ voidably occasioned by the want of a com-
 “ mon language between the teachers and
 “ their scholars. This difficulty is becoming
 “ daily less, and in teaching the different
 “ trades, and mechanical arts, it has almost
 “ entirely disappeared. *Improved processes in*
 “ *the manufacture of opium, indigo, and salt-*
 “ *petrè, have been taught the natives, with the*
 “ *same facility and expedition that the know-*
 “ *ledge of these arts could have been communi-*
 “ *cated to the inhabitants of any country in*
 “ *Europe.*

“ Ship building,* practical mathematics, “ and navigation, under European direction, “ have, as we have already seen, made no con- “ temptible progress among our Asiatic sub- “ jects, when we advert to the short period “ which has elapsed, since their attention has “ been directed to these important branches of “ knowledge.”

It is also remarkable, that the assertors of this quadruple division of casts, with all its attendant evils, nevertheless dwell, with much warmth of colouring, on the pre-eminent prosperity of ancient India. We read of the honor and attention formerly shewn to agriculture ; of the successful cultivation of the useful arts ; of magnificent monuments of architecture ; of unrivalled skill in certain branches of manufacture ; and of wealth scarcely to be credited. Their mental attainments are likewise said to have been no less conspicuous. We are informed of “ wonderful advances in metaphysics, morals, natural philosophy, and other branches of literature ;” of poetry, said “ to vie with the Iliad itself in the beauty of its descriptions, the grandeur of its sentiments, and the sublimity of its language ;” of “ astonish-

* In the dock-yard of Bombay *natives alone* build merchant-ships^d of the largest class ; which are often preferred to those of any other country.

ing proficiency in the sciences of astronomy and arithmetic ;” and of a “system of the universe, founded on the principle of attraction, and explaining the phenomena of the planetary world by the central position of the sun.” All this, and more, has been said of the ancient Hindoos. But if the quadruple division of the casts ever existed, it must have been coeval with this brilliant æra. The descriptions thereof may, on the one hand, be exaggerated, as the immense “Colossus of superstition” is, on the other, magnified ; but if these descriptions are admitted in any degree to be true, how are we to reconcile this great advancement in wealth, arts, and science, with the insuperable obstructions said to arise from the institution of casts ? But reasoners of this description are not, easily disturbed by the difficulties of a paradox. Accordingly, whilst we are told that “*another great obstacle which must be encountered to the civilizing the Hindoos, is their division into casts,*” (*Brahmen, Cshatrya, Byse, and Soodra*), it is added with perfect complacency, “*this institution has been highly extolled by many in our own age and country ; and undoubtedly contributed in the early period of Indian history to promote the progress of refinement.*” The prosperity of ancient India requiring to be ac-

counted for, the same cause is here assigned for its advancement in one age, as for its obstruction, if not absolute retrocession, in another. We may next be taught, that the power, which has hitherto caused bodies to gravitate, will in future make them all fly upwards.

Whether the ancient Hindoo governments were, or were not, mildly administered, one fact is certain, that wherever property is, from the nature of existing institutions, not subject to the rapacious exactions of despotic rulers ; where taxation is comparatively light, and in a country of great fertility, inhabited by a people naturally ingenious, industrious, and enterprising, prosperity will always be found to keep pace with the degrees in which these exciting causes have been suffered to operate. In places similarly circumstanced, the same causes still produce the same effects. In the great commercial towns of India, — the three presidencies for example, — the despotic power of the government is in some respects controuled. The king's courts of justice, besides the protection afforded by their judicial acts, are wholly independent of the government. They interpose a mediatory influence between prince and people ; they have the power to reverse many of the decisions of the former, — and the consciousness of such a power being

always present, and alert, will naturally restrain many of those arbitrary proceedings which occur, without hesitation, beyond the limits of its jurisdiction.* Commerce, moreover, it has always been customary to assess more lightly to the public revenue, than agriculture ; whence these favoured spots, not being subject to so uncontrouled a power, or so grinding a system of taxation, as that which crushes every vital spark of prosperity in the interior, have gone on to verify the description, given in a preceding extract, of their rapid improvement.

The moral effect of the institution of casts is to create prejudices ; and all prejudices are pernicious ; but what human society is without them ? Those who have long resided at the different presidencies, must be sensible that the progress of prosperity has never been materially impeded by the institution of casts, as now existing in India.

We have, indeed, the authority of the very advocates of the opposite doctrine, that pros-

* Regulations or laws for the local government of the towns of Calcutta, Madras, and Bombay, passed by the different governors in council, are required to be sanctioned and registered by his majesty's courts of judicature at the presidencies respectively before they are valid. In fact these Courts have power to exercise all civil, criminal, admiralty and ecclesiastical jurisdiction within their respective limits, and are quite independent of the local governments.

perity has proceeded in these places with as much rapidity as among the inhabitants of any country in Europe, and we want no more; for we also know, unquestionably, that the different branches of industry may be supplied with hands, to the extent of any demand, as casts are now constituted; whence, the secret of the extreme wretchedness and poverty of the interior of India must be sought for in some more natural and real cause;—something more consistent with reason and experience, than the occult mysteries, or chimeras of Brahminical theology.

The rulers of India, like some of their brethren in the west, are naturally averse to ascribe any existing evil to error, or misconception, in the administration of the country committed to them. From themselves, we hear nothing of their own acts and conduct, but in the high and dictatorial tone of infallibility. Every measure is founded on consummate wisdom; success the never-failing consequence; and the Company's dominions are consequently held up to us, as a paradise of happiness and blessings, compared with the atrocious despotisms of our sable neighbours. All this, indeed, seems natural to the spirit of power; and as natural that its doctrines, be they ever so extravagant or fallacious, should find numerous advocates. But one and all

are nevertheless unable to deny that, in these happy regions, blessed by subjection to British sway, the most wretched poverty is abundantly discernible. To account for so suspicious an existence by any error or misrule, in the governors of the east, never enters their thoughts. Yet it would be a reflection on their understandings to be unable to explain so important a fact; and as the imagination may often be deluded, when reason fails to be convinced, the cabalistic mysteries of Hindoo superstition are brought forward; and we are assured, with all the solemnity of profound learning, that the secret of this great evil lies in a dark system of priestcraft, which none but the initiated are allowed to understand. The ignorant and the superficial in this country, fifteen or eighteen thousand miles distant from the scene, wonder, and are satisfied; whilst deeper thinkers are too little interested in the question to analyze, or to care about it. Familiarity with the prejudice begets indifference. What every body asserts is believed to be true; and a doctrine is thus allowed to pass current, which reflection, and more accurate enquiry, would shew to be wholly groundless.

At the same time, nothing can be more convenient than this doctrine. It is equally

applicable to every objection ; a ready answer to all hard questions regarding the administration of India ; and a refuge against every impertinent attack. “ Because an elephant is an elephant, and a *Hindoo* a *Hindoo*, we ought to leave them both on the plains of *Hindustan* where we found them,” is the creed and fundamental principle of those who pretend to be the only sound interpreters of Hindoo mysteries — the best judges of the mode of governing so untoward a race, and who fire with noble indignation at all who dare to throw a shade of doubt even on the most insignificant of their administrative acts.

But the advocates of the quadruple division of casts forget that the whole population of India is not Hindoo. Of Mussulmans, native Portuguese and other Christians, Persees, Armenians, Jews, &c. there are probably not less than fifteen millions, free from the trammels of cast. Some of the Company’s districts in Bengal, and other parts, have only Mussulman inhabitants ; and there are many others, where Hindoos constitute the lesser number. In all these places, however, (saving a few merchants whose occupations are, as before observed, but lightly taxed) the same wretched poverty prevails ; and, spreading far beyond the confines of Hindooism, cannot properly be

ascribed to a mere sectarian origin. The “immense Colossus of Hindoo superstition” cannot be pretended to affect more than its own votaries ; and were we even to admit the institution of casts to be effectual in repressing the progress of Hindoo improvement, still how is it to obstruct others, who have no such fetters to bind them ? If the paths of prosperity were really open, we might at least expect to see them entered by those who have neither casts, nor prejudices, nor Brahmans, to oppose their progress ; but, unhappily, an universal pressure of overwhelming force bears down all alike. Men of cast, and men of no cast, are equally its victims ; and exhibit one uniform picture of pauperism and degradation. Driven by the irresistible rigour of their rulers to practices of evasion, fraud, and duplicity, they are equally lost to the feelings of patriotism ; indifference to life and its concerns, indolence, and crime, complete the series of effects ; and a people, thus loaded with oppression, have these, its most ordinary symptoms, imputed to them as indelible vices of their own natural disposition and character. In the charge of innate depravity, so inconsiderately cast on native Indians, we have consequently a second error, to which calumny and injustice are superadded ; and the last stage of this shallow

reasoning becomes a greater reproach to us, even than the first.

What, moreover, would be the state of the Hindoos, if tied down, as represented, by religious restraint at every step, with fourteen or fifteen millions of unfettered people interspersed among them, and the ways of prosperity really open? Is it not obvious that the latter would soon fill every branch of industry; and, encreasing their numbers in proportion, gradually supplant, and perhaps ultimately extinguish, the useless drones of the community? The population of India, however, was long previous to the introduction of the British government, precisely what we now find it, a combined assemblage of Hindoos, Mussulmans, &c.; whilst the stationary state of the tribes, both as to numbers and poverty, betrays the inflexibility of a common rigour, to which the workers of this prolific hive are equally exposed; and proves that their united labour only yields its sweets to become the prey of an insatiate spoiler.

But further refutation is unnecessary, since the basis of the opposite argument is proved to be a chimerical existence; a mere creation of the imagination, or at best the shadow of a departed substance: for, if we admit that this state of society ever did exist, we have record-

ed proof that it could not have long continued. Indeed, the utter unsuitableness of a quadruple division of casts, particularly under a rigorous limitation of their respective duties, to answer the general purposes and wants of any great community, must be apparent to every reasoning mind. And the early and long-continued intermixture of classes, coupled with the known fact of the lower or mixed tribes having at all times fully occupied the different branches of industry, are sufficient reasons to account for the higher tribes being now absorbed, or nearly so, among their innumerable descendants of mixed birth. Neither can we wonder at persons of comparative inutility in a society, however guarded by rank or privileges, being ultimately supplanted by others, whose uses and services are not to be dispensed with.

SECTION II.

SIMPLICITY OF THEIR FOOD AND HABITS.

OF the native Indians it is also commonly asserted by authors, and generally believed in this country, that their religion absolutely prescribes to them the use of vegetable food ; flesh being altogether forbidden. The same reli-

gion is supposed to influence, and the nature of the climate to require, the greatest simplicity of attire, and household accommodation ; insomuch that their dwellings are stated to be little else than a barely sufficient shelter from the rays of a burning sun, and their garments but a half covering to their natural nakedness ; that those customs having existed from time immemorial, must necessarily so continue till time shall be no more ; and consequently, that with a people so immersed in old prejudices, and superstitious devotion to their religious tenets, all attempts to promote internal prosperity must be vain ; and every expectation of extended commerce, where present wants are few, and easily supplied, and new ones not to be created, must be, as it ever has been, a mere delusion.

It is the conclusion drawn from these doctrines that gives them their greatest importance. Laying aside, however, the various authors who have adopted them, I shall, for brevity's sake, confine myself to an authentic document, issuing from the rulers of India, whose opinions on the subject, when erroneous, it is of infinitely greater consequence to examine and correct.

In the report of the Committee of Correspondence, dated 9th February 1813, and pub-

lished by the Court of Directors for the information of the Proprietors, among various other passages of the same import, we have the following :

“ *The practicability of extending, in any*
 “ *great degree, the commerce of this country*
 “ *with the natives of the East, in exports and*
 “ *imports, is undoubtedly a vital question in the*
 “ *whole of the discussion respecting the renewal*
 “ *of the charter ; for, if no such extension be*
 “ *indeed practicable, to what end should the*
 “ *present system, with all the establishments*
 “ *which have grown out of it, be destroyed?*
 “ *The British merchants appear to entertain*
 “ *the most extravagant ideas of a new world*
 “ *for commercial enterprize ; ideas upon*
 “ *which they are ready to risk their own pro-*
 “ *perty, and to sacrifice all the interests of the*
 “ *existing Indian system. The Company,*
 “ *backed by the great mass of British sub-*
 “ *jects now in Europe, who are acquainted*
 “ *with the countries of the East, maintain, in*
 “ *direct opposition to all such imaginations,*
 “ *that it is not now possible greatly to extend*
 “ *among the inhabitants of the East the con-*
 “ *sumption of British productions, or, in this*
 “ *country, the sale of Asiatic commodities. On*
 “ *the side of the merchants, there is, in truth,*
 “ *nothing but a sanguine theory. On the side*

“ *of the Company, there is the experience of all*
 “ *the nations of Europe for three centuries ;*
 “ *there is the testimony of ancient history ; there*
 “ *are the climate, the nature, the usages, tastes,*
 “ *prejudices, religious and political institutions*
 “ *of the Eastern people.”*

“ A profound observer of human affairs, the
 “ president Montesquieu, had, before the time
 “ of Dr. Smith, who, however, overlooks his
 “ opinion, *reasoned more agreeably to nature*
 “ *and experience* on this subject. ‘ Although,’
 “ says Montesquieu, ‘ commerce be liable to
 “ ‘ great revolutions, it may happen that cer-
 “ ‘ tain physical causes, such as the quality of
 “ ‘ soil and climate, shall for ever fix its cha-
 “ ‘ racter. In the commerce which we carry
 “ ‘ on with India, in modern times, *the export*
 “ ‘ *of money thither was indispensable.* The
 “ ‘ Romans carried to India every year about
 “ ‘ 50,000,000 sesterces. That money, as
 “ ‘ ours now is, was exchanged for goods,
 “ ‘ which they brought back to the west.
 “ ‘ Every nation which has traded to India,
 “ ‘ has uniformly carried the precious metals
 “ ‘ thither, and brought back goods in return.
 “ ‘ Nature itself produces this effect. The
 “ ‘ Indians have their arts, which are adapted
 “ ‘ to their manner of life. *Our wants are*
 “ ‘ *essentially different from theirs ; and what*
 “ ‘ *is luxury to us can never be so to them.*

“ ‘ *Their climate neither requires nor permits*
 “ ‘ *the use of almost any of our commodities.*
 “ ‘ *Accustomed to go almost naked, the coun-*
 “ ‘ *try furnishes them with the scanty raiments*
 “ ‘ *they wear ; and their religion, to which they*
 “ ‘ *are in absolute subjection, instils into them*
 “ ‘ *an aversion to that sort of food which we*
 “ ‘ *consume. They, therefore, need nothing*
 “ ‘ *from us but our metals, which are the signs*
 “ ‘ *of value, and for which they give in return*
 “ ‘ *the merchandize that their frugality, and*
 “ ‘ *the nature of the country, supply in abund-*
 “ ‘ *ance. Ancient authors, who have written*
 “ ‘ *upon India, represent the country such as*
 “ ‘ *we now find it, as to police, to manners,*
 “ ‘ *and to morals. India has always been,*
 “ ‘ *and India always will be, what it now is ;*
 “ ‘ *and those who trade to India will carry*
 “ ‘ *money thither, and bring none back.*’

“ As the Court have, in their letter of the
 “ 13th January 1809, to the president of the
 “ India Board, given the same views, and in
 “ some detail, on this subject ; not deriving
 “ their opinion from any single authority, but
 “ from the broad page of history and practice,
 “ it is unnecessary for your Committee again
 “ to enlarge upon it. But may not the atten-
 “ tion of manufacturers of woollens, metals,
 “ cotton fabrics, potteries, be still called to

“ the habits of the Indian people, the bulk of
 “ whom live all their days upon rice, and go
 “ only half covered with a slight cotton cloth
 “ —the rice and cotton both produced by their
 “ own soil? The earnings of the common la-
 “ bouring classes, and consequently their ex-
 “ penses, may be estimated, on an average,
 “ not to exceed £4 : 10s. per man per annum.*
 “ They are indolent by nature, frugal by ha-
 “ bit, under manifold religious restrictions.
 “ What demand of the manufactures from
 “ Europe is to be expected from these?”—
 With a great deal more in the same strain.

Whenever information is conveyed to the public by the Court of Directors, it is naturally received with all the respect due to so high an authority; and commands the ready belief of all who are indisposed to further research; but in a case where the vital interests of India, and many important interests of this country, are concerned, feelings of deference must not be allowed to silence the dictates of truth. It

* In a late statistical account of Dinagepore, a province of Bengal, there are statements of the annual expenses of different classes of society; and among them one of the expenses of a labouring man, with a wife and two children. The amount is only Rs. 22 : 10 : 11, or near £3 per annum; being at the rate of 15s. a head. The article of clothing, for this family of four persons, is only six shillings per annum.—Committee's Report, page 9.

will readily be admitted that the same prejudices, as exhibited in the preceding extract, are to be found in many ancient, and even modern, authors; and that the people of India are in that wretched poverty above described; but it is, at the same time, confidently affirmed, that all the reasoning founded upon these facts is contrary to *nature* and *experience*, and the conclusions thence drawn absolutely false.

The reasoning is applied to the bulk of the people; who, from religious prejudices, are stated to abhor our (*i. e.* animal) food; and consequently to live all their days upon rice. The Committee of correspondence might have stated this position more generally; since rice is only the food of the lower classes in countries where it happens to be the cheapest production of the soil. In other parts, that excessive poverty, which the Committee have depicted as the lot of native Indians, obliges them to be content with worse, and still cheaper, nutriment. It is therefore true, that grain, and other vegetables, constitute the common food of the great bulk of the people of India; but it is an error to suppose that nature, in that climate, permits not the use of animal food, or that the religion of the people requires them to abstain from it; and it is

surprising that a prejudice should have gained so much credit and currency, in the western world, when the European residents in India must have almost daily proofs before their eyes of its being absolutely belied by the ordinary practice of Mussulmans, Portuguese, and other casts, and even of the Hindoos themselves.

It has been already observed how very conveniently the casts, and prejudices, and religion of the Hindoos serve, in difficult encounters, to repel hard attacks upon the Indian system. Upon all occasions, too, where these formidable allies are called forth, and arrayed for the contest, it is likewise customary to argue, and dwell upon them, as if the whole population of India were Hindoo; the fifteen millions or more of other good souls, who have neither cast, nor aversion, (save that of the Mussulman to pork), being placed *hors de combat*, and as much overlooked, as if they belonged to the Antipodes.

But in a question of this nature, so large a mass of the Indian population must not be neglected. In the first place, then, we have from fifteen to twenty millions of persons, whose use of animal food is avowedly habitual; and as free from religious denunciation (with the exception above noticed) as our own; whose

appetite for every description of sensual gratification is almost proverbial ; and whose monuments of former grandeur prove that their taste for luxuries, when their means were more ample, were not despicably indulged. To this very numerous portion of the community, the arguments deduced from assumed simplicity of food and habits, are therefore utterly inapplicable. Their expensive and luxurious inclinations never have been denied. Examples, to be sure, are fewer in these than in former times ; but, in the present fallen state of their fortunes, they continue to display the same propensities, tastes, and appetites, which characterised more extensively the age of their richer fathers.

In the next place, what is the real state of the Hindoos ?

The Brahmans, being of abstemious habits, are generally supposed to be prohibited the use of animal food. The law, in respect to Brahmans, will presently be stated. The mixed tribes, composing the great mass of the Hindoo population, are *certainly under no legal restraints in this respect*. Accordingly, the higher classes who can afford it consume meat daily. Many, it is true, from affectation of Brahminical purity, content themselves with simpler food ; and some may

be supposed, as in other countries, to prefer it; but the custom of eating animal food is so general, as for example, in Bombay, that a public bazaar or market-place, is there set apart for the convenience of the Hindoos, in which mutton, kid, lamb, and fish, are daily sold for Hindoo consumption. It is situated in a separate quarter of the town from that in which meat is sold for the use of the Europeans, and Mussulmans; because in the latter, the flesh of oxen, and cows, and beef calves, killed by low cast people, being exposed, is offensive to Hindoo superstition. I have a personal knowledge of Hindoo families of wealth and respectability, persons, indeed, who claim descent from the second or Cshatrya cast, in which the meats and fish furnished in this bazaar, enter into their ordinary and daily meals.

The Indian seas abound with fish; and the coasts of India, for many thousand miles in extent, are lined with fishermen, who all eat animal food. It has often been remarked that no towns or villages are so populous, in proportion to their extent, as those occupied by fishermen; and the quantities of fish cured on the coast, to be afterwards conveyed for consumption into the interior of the country, is immense. The palankeen bearers are Hindoos, mostly fishermen, and no man, who

has kept a palankeen in India, but knows the thankfulness with which his bearers receive a present of a sheep or goat, and the good appetite with which they immediately feast upon it. The Hindoos are in many parts addicted to hunting; and eat wild hog, venison, and other descriptions of game.

There are, besides, other low casts, such as *Dheras*, *Halalcores*, *Chandulas*, *Mochees*, and other denominations, who, being found all over India, consequently constitute in the aggregate a numerous body, and who are so fond of meat, as in their state of degradation and poverty, actually to devour carrion with great avidity, when they can get nothing better. To these may be added another race, also spread over the face of the country, who live by entrapping wild animals and birds; and are exceedingly expert in their calling. In *Guzerat* this tribe are called *Vagrees* or *Wagrees*; and they avowedly eat the flesh of every bird and beast, without distinction—whether killed, or dying a natural death.

To these instances many more might be added; but it is perhaps of more importance in the present question, to prove that the higher classes of the Hindoos are not prohibited the use of animal food. It has accordingly been shewn that, with habitual or acquired objec-

tions to the flesh of cattle, they still consume other animal meats daily, where they have the means of so doing ; and the fair inference from the preceding undoubted facts is, that poverty is the only check to a more extended use of this food, which, with the progress of wealth, might consequently become universal ; or be only limited by the prejudice of the priesthood ; who may always be expected to give to their habits a cast of mysterious peculiarity and self-denial, to excite more effectually the reverence and admiration of the vulgar.*

But a more satisfactory illustration of this important question may be drawn from the laws of *Menu*, son of *Brahma*, which have been so frequently set forth as having the force of divine authority over the untutored and superstitious minds of the Hindoos.

The first fifty-six verses of the fifth chapter † expressly treat of this subject ; but *Bhrigu*,

* “ Hindoos consider the slaughter of kine, and the eating
“ of cows’ flesh, as sinful. But many tribes of Hindoos, and
“ even some Brahmins, have no objection to the use of other
“ animal food.

“ Meat, (mutton and goats’ flesh) being more than double
“ the price of vegetable food, cannot be afforded as a common
“ diet upon the usual earnings of labour.” Remarks on Husbandry of Bengal, p. 112, 113.

† Vide Sir William Jones’s Translation, p. 199—207.

the son of *Menu*, who delivers this law to the great *Rishis*, or Sages, sets off with declaring it to be intended for the TWICE BORN only; that is, for *Brahmans*, *Cshatryas*, and *Vaisyas*.* He first enumerates the articles of

* The TWICE-BORN classes are described by Menu to be the sacerdotal, the military, and the commercial. These three are alone allowed to study the *Vedas*; and the two latter can only do it with the aid of a Brahman preceptor. From all the other classes it is ordained that "this transcendant system of law must be kept devoutly concealed." The second birth, however, of the TWICE-BORN, is described in various places as depending on their acquiring sacred knowledge, and their advancement in virtue. "He (the twice-born) should be diligent alike in attaining a knowledge of God, and in repeating the *Veda*," by the performance of which duties he is assured of endless felicity. "Let a man (it is added) consider that, as a mere human birth which his parents gave him, for their mutual gratification, and which he receives after lying in the womb, but that birth which his principal *Acharya*, (preceptor,) who knows the whole Veda, procures for him by his divine mother the *Gayatri*, (sacred texts of Scripture,) is a true birth; that birth is exempt from age and from death." Institutions of Menu, chap. 2. ver. 147, 148.

"Here ended the Sacred instructor, and every TWICE-BORN man who, attentively reading this *Manava Sastra*, promulgated by *Brigu*, shall become habitually virtuous, will attain the beatitude which he seeks." Institutions of Menu, chap. 12. ver. 126.

It may be curious to compare this doctrine with our Saviour's discourse with Nicodemus, in the 3d chap. of St. John: "Verily, verily, I say unto thee, except a man be born again he cannot see the kingdom of God. Nicodemus saith unto him,

food which are prohibited to the TWICE BORN ; and these are garlic, onions, mushrooms, and all vegetables raised in dung ; red gums, or resins, exuding from trees ; with certain preparations of rice and bread, which have not been first offered to some deity.

Milk in certain states, and of particular animals, including that of a woman ; and any thing naturally sweet, but acidulated. Buttermilk is nevertheless allowed, and every preparation thereof ; and all acids extracted from pure roots, flowers, or fruit, not cut with iron.

Carnivorous birds, and such as live in towns, including the breed of the towncock. Web-footed birds ; and birds that prey on each other, or devour fish. Fish generally, with the exception of five different denominations, mentioned in verse 16 *which are permitted to be eaten, together with every species thereof.*

The prohibited animals are tame hogs, quadrupeds with uncloven hoofs, except those al-

“ How can a man be born when he is old ? can he enter the
 “ second time into his mother’s womb and be born ? Jesus
 “ answered, Verily, verily, I say unto thee, except a man be
 “ born of water and of the spirit he cannot enter the kingdom
 “ of God. That which is born of the flesh is flesh, and that
 “ which is born of the spirit is spirit. Marvel not that I said
 “ unto thee, ye must be born again.”

For a full elucidation of the purport and object of this discourse, see Dr. Samuel Clarke’s paraphrase on the Gospel of St. John, at the chapter quoted.

lowed by the *Vedas*. Solitary animals, unknown beasts or birds, and creatures with five claws; together with meat kept at a slaughter-house, and dried meat.

To these texts it is added, "The hedgehog, " or porcupine, the lizard *Gódhá*, the *Gandaca*, " the tortoise, and the rabbit or hare, wise " legislators, declare *lawful food* among five- " toed animals; and *quadrupeds*, camels ex- " cepted, *which have but one row of teeth.*"

In another place "flesh-meat" is expressly termed "the food of gods;" and only prohibited where it "has not first been touched, " while holy texts are recited."

Penances are next enjoined for those who are supposed to be tainted with illicit food; and purifications prescribed; when *Bhrigu*, the son of *Menu*, proceeds to propound "the " special rules for eating, and for avoiding, " flesh-meat."

Under this head, it is enacted, that flesh meat not only is allowable, but absolutely enjoined to be eaten, when it has been "hallowed " for a sacrifice;" or, "sanctified by *Mantras*, " or sacred texts from the *Vedas*;" or, "pre- " sented, or offered, to manes, or the deities," of which more will be said presently. In short, this "food of gods" seems to have been considered, in old times, of a sacrificial nature,

and therefore to be eaten with certain holy rites and observances, which should render it a worthy oblation. “ It is delivered as a rule “ of the gods, that meat must be swallowed “ only for the purpose of sacrifice ;” and it is immediately added, “ No sin is committed by “ him, who, having honoured the deities and “ the manes, eats flesh-meat. He who eats “ according to law, commits no sin, even “ though every day he taste the flesh of such “ animals as may be lawfully tasted ; since “ both animals who may be eaten, and those “ who eat them, are equally created by “ *Brahma*.”

On the other hand, to eat flesh-meat “ in “ vain,” or without any of these holy rites, is denounced as the sin of gigantic or bloodthirsty demons ; and the TWICE-BORN man who desires to “ enlarge his own flesh with the flesh “ of other creatures, without an oblation to the “ manes or gods,” brings on himself a variety of curses in this life, and in the world to come.

We are hence led to some beautiful reflections on the wantonness of injuring animals that are not themselves injurious, from any selfish motives, whether of pleasure or advantage ; and the TWICE-BORN is told, that he who gives no creatures willingly the pain of

confinement or death, but seeks the good of all sentient beings, enjoys bliss without end.

These texts are mixed up with general recommendations to abstain from flesh-meat, such abstinence being deemed highly virtuous ; but it, of course, means in cases where the use of it is not, as above stated, expressly allowed, or enjoined, and as a salutary caution against excess ; for even the recommendations to abstinence conclude with the following verse : “ In lawfully tasting meat, in drinking fermented liquor, in caressing women, there is no turpitude ; for to such enjoyments men are naturally prone ; but a virtuous abstinence from them produces signal compensation.”

We are also expressly told by *Brighu*, that the slaughter of animals for the holy purposes above described, is in truth no slaughter ; and that the hurt done to animals which the scripture ordains, must be considered as no hurt at all ; whilst the same authority adds, that “ he who, engaged in holy rites, according to law, refuses to eat flesh-meat, shall sink in another world, for twenty-one births, to the state of a beast.”

In the third chapter of this work we have a particular account of the sacrifices, or oblations above referred to, which the TWICE-BORN were, in ancient times, required to perform.

These are five in number ; and seem to have constituted a very essential part of the daily duties of a TWICE-BORN housekeeper, or head of a family. Every housekeeper, it is observed, has five places of slaughter, or where small living creatures may be slain ; his kitchen hearth, his grindstone, his broom, his pestle and mortar, his water-pot ; by using which he becomes in bondage to sin ; and for the expiation of offences committed ignorantly in those places, the five great sacraments, the ceremony of performing which is termed *Shraddha*, were ordained to be performed each day by such as keep house.*

Of these five sacraments, two are esteemed of pre-eminent importance ; the oblations to the manes of ancestors ; and to the deities ; and in addition to the daily, a solemn monthly, *Shraddha* is also appointed to be celebrated,

* The five Sacraments are, 1st. *Ahuta*, or unoffended ; Divine study, or the Sacrament of the *Vida*.

2nd. *Praisita*, or well eaten ; the offering of rice, cakes, water, &c. to the manes of ancestors.

3rd. The *Huta*, or offered ; the oblation to fire, or Sacrament of the Deities.

4th. The *Prahuta*, or well offered ; the food given to living creatures, or the Sacrament of Spirits.

5th. *Brahmya Huta* ; respect and hospitality shewn to twice born guests, or the Sacrament of Men.

on the dark day of the moon, in honor of the manes, and of the gods. The ceremonies to be performed, and the offerings to be made, at both the daily and monthly *Shraddha* are minutely described; particularly at the latter, which is of great consequence.

Of the monthly *Shraddha*, it is enacted, that “it must be performed with great care, and “*with flesh-meat in the best condition,*” and the meat is expressly enjoined to be eaten by *Brahmans*, and others, after being sanctified as an oblation.

The enumerated offerings of the daily *Shraddha* are rice, cakes, milk, vegetables, and water; but it must be presumed that meat also was understood to be enjoined or allowed, in one or more of the five sacraments, since otherwise it may be difficult to reconcile different parts of the law. Whatever was the practice of yore in this respect, must now be collected from a correct interpretation of the law; for modern customs differ from the old ones, as will presently be shewn; and perhaps because there are no longer *twice-born* housekeepers (*Brahmans* excepted) to perform them.

Now the daily *Shraddha* includes an offering to the manes, and another to the gods; at

both which sacrifices the eating of flesh-meat is, in some texts, declared to be lawful, and in others absolutely commanded.

In the next place, meat could not be eaten by the TWICE-BORN, that had not first been offered as a sacrifice. It is this sanctification which renders it lawful food; and when the TWICE-BORN is told he commits no sin, even though *every day* he taste the flesh of such animals as may be lawfully eaten, it is clear that these sacraments are referred to, as necessary to give it the purification required. Again, flesh meat is pre-eminently termed the food of the gods; and when offered to them in sacrifice, is declared to be peculiarly acceptable. In the chapter more immediately under consideration, we are informed that it is no less acceptable to manes. The texts are as follow :

266. "What sort of oblations given duly to the manes, are capable of satisfying them for a long time, or for eternity, I will now declare without omission."

267. "The ancestors of men are satisfied a whole month with *Tila*, rice, barley, black lentils or vetches, water, roots, and fruit, given with prescribed ceremonies."

268. "Two months with fish, three months

“ with venison, four with mutton ; five with
 “ the flesh of such birds as the TWICE-BORN
 “ may eat.”

269. “ Six months with the flesh of kids,
 “ seven with that of spotted deer, eight with
 “ that of the deer or antelope called *Ena*, nine
 “ with that of the *Ruru*.”

270. “ Ten months are they satisfied with
 “ the flesh of wild boars, and wild buffaloes ;
 “ eleven with that of rabbits, or hares, and
 “ of tortoises.”

271. “ A whole year with the milk of cows,
 “ and food made of that milk ; from flesh of
 “ the long-eared white goat, their satisfaction
 “ endures twelve years.

272, “ The potherb *Calasucá* ; the fish *Ma-*
 “ *hasálca*, or the *Diodon*, the flesh of a rhino-
 “ ceros, or of an iron-coloured kid, honey, and
 “ all such forest grains as are eaten by the
 “ hermits, are formed for their satisfaction
 “ without end.”

If, therefore, we combine the various enact-
 ments of this supposed divine law, taking
 each to be equally valid, and we are particu-
 larly enjoined so to do for a right understand-
 ing and observance thereof,* the conclusion I

* Near the commencement of the code, we have the fol-
 lowing rule laid down for interpreting such parts as may ap-

apprehend is inevitable ; that *Menu* and his son *Bhrigu*, so far from prohibiting, have actually enjoined, the daily use of animal food to *Brahmans*, *Cshatryas*, and *Vaisyas* ; inasmuch as they are or were commanded to make daily sacrifices to manes and to the gods, in which flesh-meats of various kinds constitute part of the offering ; and as such, are required to be eaten by the officiating *Brahmans*, by the master of the house and his family, and by those of the *twice-born* who attended the ceremony as guests.

This then is the law which *Menu*, through his son *Bhrigu*, delivered to the sages of old. Now our adversaries in the present argument constantly tell us, that the untutored and superstitious *Hindoos* are accustomed to venerate the law of *Menu*, as of divine authority ; that it regulates and unalterably fixes their minutest domestic habits ; and has therefore

pear to exhibit inconsistencies or opposite enactments : “ When
 “ there are two sacred texts, apparently inconsistent, both are
 “ held to be law ; for both are pronounced by the wise to be
 “ valid and reconcileable. Thus in the *Veda* are these texts ;
 “ Let the sacrifice be when the sun has arisen ; and before it
 “ has risen ; and when neither the sun nor stars can be seen ;
 “ the sacrifice may therefore be performed at any, or all, of
 “ those times.” Chap. 2. ver. 14, 15.

an influence over their minds which must render every attempt at innovation, or change, the greatest of human absurdities.

These are the doctrines by which it is endeavoured to scare us, when projects of amelioration are suggested by persons supposed to be unfavourable to the selfish views, and interest, and patronage of the monopoly ; and who incur no small degree of odium for daring to prefer, to these paltry considerations, the grander object of universal welfare.

But is it not wonderful, that these dogmatic expounders of the Hindoo law should proclaim to us, as articles of faith, the very reverse of what the law itself ordains ? that they have as grossly mistaken the restraints on food as on casts ! and would have us believe that it prohibits, what we now see it actually commands, to be eaten ? Were we then to admit their premises as to the inviolability of the law, what are we still to think of their conclusions ? The reader can have no difficulty in deciding ; and he may likewise be assured that a further examination of the code and its precepts, would shew that there is as little authority for supposing the alleged simplicity of other Hindoo habits to be of Divine or legal appointment.

This law, however, it must not be forgotten,

refers only to the TWICE BORN. *Bhrigu*, “whose disposition is perfect virtue,” like some modern legislators probably fancied (or who knows but that the moderns may have caught the spirit from the ancient sage) that laws were only necessary to guard the rich and powerful; and that it was quite sufficient for the vulgar mob, who came naked and helpless into life, to be suffered to go naked and helpless through it. Accordingly *Bhrigu* troubles himself but little about the mixed classes, i. e. the great mass of the people; or, when his “perfect virtue” condescends to notice them, it is generally as worthless wretches, or by some such opprobrious epithet. In respect to their food, there is neither prohibition, privilege, nor enactment. They may be referred to that general description of degraded mortals, to whom lawful and forbidden meats are equal. They are therefore left to their own tastes and appetites; and if they have any prejudices in these times, in regard to particular descriptions of food, such prejudices are unquestionably of human, and have no pretension whatever to the authority of divine, sanction. If then the law of *Mennu* be inviolable, it is not so, as alleged, to the effectual obstruction of prosperity. The law itself, whether we consider the permitted in-

termixture of casts, their lawful occupations, or lawful food, rather opens, than closes, the channels of progressive advancement; and in this respect has been greatly misrepresented, or misunderstood.

The numerous quotations already made from these laws, and the highest Indian authorities, are, it is presumed, sufficient to take from credulity itself every standing place, on which to rest the alleged simplicity and immutability of *Hindoo* habits—to say nothing of the fifteen millions of Mussulmans, and other natives, who never were pretended to be bound, in these respects, by legal or religious restraints. It is true enough, as asserted by the rulers of India, that the great mass of the population, Hindoo, Mussulman, and others, are obliged to live all their days on rice, or the coarsest, and the cheapest grains, and to go only half covered with a slight cotton cloth—that the expenses of a labouring man, with a wife and two children, is only about £3 per annum, the article of clothing being only 6s. for this family of four persons.* All this I have already admitted. Those who have visited Ire-

* Col. Munro states the average price of agricultural labour in the “Ceded Districts,” to be about 5s. per month, or 2d. per day. He framed tables, dividing the population (about 2,000,000 persons) into three classes, and ascertained the

land, may conceive the possibility of human beings, when necessity compels, contriving to drag on a miserable existence in this state of abject poverty and want ; but to believe that 100 millions of human beings should be so much in love with this simple system of wretchedness, as to be one and all “ resolute “ to maintain it against innovation,” being “ what from age to age they have been accustomed to venerate,” requires a degree of faith in mysteries, and marvels, which the

average annual expense of each individual for clothing, food, and every other article, to be as follows :

	£	s.	d.
First class, containing about one fourth of the population, average per head	2	0	0
Second class, containing about one half of the population, average per head	1	7	0
Third class, containing about one fourth of the population, average per head	0	18	0

Minutes of Evidence, 12 Ap. 1813. p. 124.

This statement was given by Colonel Munro to the Committee, apparently for the purpose of supporting the then fashionable and favourite doctrine that it was impossible to extend the consumption of European commodities among so poor and simple a people as the native Indians. The doctrine is now sufficiently refuted by facts ; but what a lamentable picture does it afford us of the wretched poverty of this unhappy people, to be told, on the authority of Colonel Munro, that the expenditure of a person of what he terms the first class is only equal to £2 sterling per annum—not so much as the gains of a common labourer in this country for one month.

strength of natural reason is unable to reach ; and which the inspired high priests of the great Temple in Leadenhall Street must therefore be left to expound.

In the mean time, I would ask any Indian gentleman, who has been in the habit of visiting the palaces of the native princes of India, or the habitations of the wealthier natives, Hindoo, Mussulman, or others ; of meeting their splendid retinues and equipages abroad ; attending their processions—their religious feasts—their marriages and other domestic ceremonies—whether the grandeur and magnificence of their displays, the luxuries, the indulgencies, the enjoyments, the profuse expenditure of every kind which he has, in these places, or on these occasions, witnessed, have left on his mind any impression of that unalterable simplicity and poverty, of that *semi-demi* state of clothing and starvation, which the honourable Court would have us believe to be almost an object of idolatrous worship to the natives of India.—Or, if there be still any believers in this monstrous and unnatural creed, let me beg of them to peruse with attention the following statement, taken from the accounts annually laid before Parliament, and ordered by the House of Commons to be printed.—May 15, 1827.

Official value of Exports from the United Kingdom to the East Indies and China, together with the Mauritius.

Years.	East India Company's Trade.	Private Trade.	Total Exports.
1814	£1,117,515	£ 578,889	£1,696,404
1815	1,118,302	946,264	2,064,566
1816	952,674	1,232,968	2,185,642
1817	881,440	1,898,186	2,779,626
1818	820,566	2,365,185	3,185,751
1819	887,498	1,486,058	2,373,556
1820	1,129,917	2,142,894	3,272,811
1821	1,536,657	2,766,388	4,303,045
1822	989,070	2,886,864	3,875,934
1823	982,839	3,372,592	4,355,431
1824	1,050,700	3,344,100	4,394,800
1825	1,000,907	2,944,169	3,945,076
1826	1,292,833	3,584,300	4,877,133
* 13)	13,760,918	13) 29,548,557	43,309,775
Av. per an.	£1,058,532	2,272,989	
Exports	13,760,218	29,548,857	
Imports	48,192,121	44,736,637	
Total	£61,953,039	74,285,494	

Excess of private trade to India over the whole
of the Company's trade to India and
China in 13 years } **£12,332,455**

* This account is certified by the official signature of the "Inspector General of Imports;" the bolder figures after the asterisk only being added by the author.

Total official Value of the Imports into the United Kingdom, from the East Indies and China, together with the Mauritius.

Years.	East India Company's Trade.	Private Trade.	Total.
1814	£3,986,523	£2,311,863	£6,298,386
1815	3,948,794	4,089,942	8,038,736
1816	4,591,172	3,719,525	8,310,697
1817	4,094,225	3,593,053	7,687,278
1818	2,944,626	4,393,063	7,337,698
1819	3,244,431	4,293,132	7,537,563
1820	3,907,789	3,654,858	7,562,647
1821	3,892,805	2,340,766	6,233,571
1822	3,160,742	1,945,658	5,106,400
1823	3,636,196	3,282,344	6,918,540
1824	3,618,425	3,693,930	7,312,355
1825	3,469,433	3,112,625	6,582,058
1826	3,696,960	4,305,878	8,002,838
*	13) 48,192,121	44,736,637	92,928,758
Av. per. an.	£3,707,086	3,441,280	

Annexed to these statements is a specification of eleven articles of Import, and eleven of Export, in both the Company's and Private Trade.† If these are intended to serve in any

† *The Exports are*

- 1 Cloths of all sorts
- 2 Camblets, serges, &c.
- 3 Other woollen goods
- 4 Cottons, white or plain

The Imports are

- 1 Tea
- 2 Sugar, unrefined
- 3 Rum
- 4 Indigo

degree as a comparison of the extent of trade carried on by both parties, it cannot be admitted as a fair criterion ; for tea is included among the imports with which no private traders, or none but the captains and officers of the Company's ships, dare meddle. It must not be supposed, either, that the eleven articles of import comprise the whole of the trade from India ; for though the Company's imports from that quarter be limited, the imports in private trade consist of from sixty to eighty other articles to be found in every monthly price current ;* and constituting in

5 Cottons, printed or dyed	5 Coffee
6 Other manufactured cottons	6 Cotton-wool
7 Cotton-twist and yarn	7 Raw and waste silk
8 Iron and steel	8 Piece goods of cotton & herba
9 Copper	9 Silk manufactures, viz. Bandoes and other handkerchiefs
10 Tin, unwrought	
11 Lead and shot	10 Taffatees & other silk goods
	11 Crapes

* The following are extracted at random from a printed Price Current as, being common and constant articles of Import, by private traders, over and above those contained in the preceding official statement.

Pepper, black	Rice, Moongy
—— Sumatra	Aloes, Cape
—— white	—— Hepatic
Saltpetre	Anise-seeds, star
Rice, Bengal, Patna	Bee's wax
—— Patchery	Borax, India

the aggregate a large mass, of which few indeed enter into the Company's trade.

Camphor	Mace
Cardemoms, Malabar	Mother of Pearl shells
——— Ceylon	Munjeet
Cassia, Lignea	Musk, China
——— Buds	Nutmegs
Catechu or Terra Japonica	Oil Cajaputa
China Root	— Cassia
Cinnabar or Vermilion	— Castor
Cinnamon	— Cinnamon
Cloves, Amboyna	— Cloves
——— Bourbon	— Cocoa nut
Cochineal	— Mace
Coculus Indicus	Rhubarb
Colomba Root	Safflower
Cubebs	Sago, Malacca
Dragon's Blood	Sal Ammoniac
Elephant's Teeth	Senna
Galanga Root	Seed Lac
Galls	Shellac
Ginger	Strick-Lac, Siam
Gum Ammoniac	Soy
——— Animi	Tamarinds, Java
——— Arabic	Tin, Banca
——— Assafoetida	Tortoise-shell
——— Benjamin	Turmeric, China
——— Gamboge	——— Java
——— Kino	——— Bengal
——— Myrrh	Wood, Ebony
——— Olibanum	——— Sapan
Lac Dye	——— Saunders
Lac Lake	

These statements, however, commence with the year when the Indian trade was first opened to private British merchants; at which time the monopolists of Leadenhall Street published a manifesto to warn the merchants and manufacturers of Britain, of the danger they would incur from commercial dealings with men in such a “mis-shapen structure of society” as that of India;—with men in the lowest depths of poverty from choice, as well as from religious restriction; absolutely immutable in all their habits; and who were supplied, under the monopoly, to the fullest extent of their wants, adding, “What further demand for the manufactures of Europe is to be expected from such a people?” The statements above given are the best answer to these assertions, and to the concluding query—they shew that the immutability of the native Indians has, at all events since 1813, become mutable;—that their love of poverty and simplicity has been unaccountably changed for a love of comforts and variety; and that the demand for European manufactures, both as to quantity and kind, has prodigiously increased since the prophetic denunciations of impossibility were proclaimed from Leadenhall Street; and consequently encreasing, in the same ratio, the demand in

return for the produce of India. Let it also be remembered that the exports of the private trade are greatly more numerous than the preceding statements might lead us to suppose. They consist of all the staple manufactures of Britain—woollens and cottons of every variety and value; manufactured silks; hardware of all descriptions—iron, copper, lead, tin, and spelta, in large quantities; marine and military stores; machinery for various uses; glass ware of the richest specimens, down to articles of the commonest use; china ware, or porcelain, the same; jewellery of all sorts; gold and silver plate, and ornaments; clocks; watches; furniture; carriages; harness; haberdashery; hosiery; stationery; books; in short, every article of luxury, comfort, or convenience, which British industry can produce.

Taking, however, the official statements as presented to parliament, the following results are undeniable, viz.:—that the average per annum of

The East India Company's export trade to <i>India</i> and <i>China</i> is.....	£1,058,532	Whilst that of the private trade to <i>India alone</i> is	£2,272,989
The East India Company's import trade from <i>India</i> and <i>China</i> is	3,707,086	And that of the private trade from <i>India alone</i> is.....	3,441,280
Total		Total	
£4,765,618		£5,714,269	

We hence see that the official value of the

exports by private traders to *India alone* is more than *double* the Company's exports to *India and China together* ; and that the whole of the private trade to India alone exceeds the whole of the Company's trade to India and China together, by nearly one million sterling per annum. It is to be lamented that no distinction is made, in these official accounts, between the Company's exports to India and those to China ; for, if this were done, it can scarcely be doubted, but the exports by private traders would be treble, or quadruple, those of the Company's exports to India separately. One fact, however, is certain, that the average of the Company's trade being now much the same as formerly, private traders, since the opening, have carried on a trade with India, averaging for the last 13 years, *nearly six millions sterling per annum over and above all that is done, or ever has been done, by the East India Company.* — So much for the doctrine of those, who have so pertinaciously contended, that the supply of European commodities, under the monopoly, was fully equal to the demand in India, and that the trade was incapable of increase. But plain facts require no gloss ; and those now adduced being supported by official proofs, refute, of themselves, without either comment or explanation,

the gross errors and absurdities with which the British public have been so long deluded, in respect to the simplicity and immutability of native Indians.

In the discussions of 1813, I stood almost alone, in strenuously asserting that the commercial intercourse with India would be, what it is now proved to be, by the opening then conceded. I certainly pretend to no prophetic inspiration; but from my knowledge and experience of the inhabitants of the East, I do not hesitate again, as confidently, to affirm, that the present encrease is not a tythe of what our trade with India will be, if, at the expiration of the present charter, it be ridden of other restraints, and fairly laid open to the skill, and enterprize, and capital of the private merchants of Britain, and to the natural and unfettered energies of our Indian subjects.

Before I conclude, it may be useful to caution the reader and the public, against being deceived by the weight of great names, who may be induced, from whatever motives, to offer opinions on this subject, opposed to plain, recorded, and undeniable facts. On the renewal of the existing charter in 1813, opinions, proceeding from high authority, influenced prejudicially the discussions then pending; and which subsequent events have proved

to be most erroneous. Examinations will probably again take place, previous to the new arrangement to be adopted for India in 1833; and to guard against the recurrence of similar delusions, I shall briefly recur to what passed at the last renewal.

Among the witnesses examined on that occasion, before the Lords and Commons, one stood pre-eminently high in general estimation;* Colonel, afterwards Sir Thomas, Munro. Far be it from me to detract from the real merits of this distinguished officer;—his talents were certainly of no ordinary stamp;—his services, in many respects, most meritorious;—and the high honours, to which he attained as the reward of his services, prove the estimation in which he was held by the superior authorities in England. But a character like this, is precisely the person whose errors are most likely to be accepted with the public; and therefore the more necessary, where they have existed, to be fairly exposed.

In the earnest representations of the Court of Directors, at this time, and their anxious endeavours to protect their beloved monopoly against innovation, we have seen, that they strongly insisted on three points, viz :—

* His evidence was said to have electrified the House of Commons.

The danger of free intercourse between Europeans and native Indians ; from the certainty of the latter being exposed to outrage of their civil and religious habits, likely to endanger the peace of the country, and the stability of government.

That no increase of demand for European commodities could be expected to arise among a people of such simple and immutable habits. — And,

That the commercial intercourse, between England and India, was carried under the East India Company's monopoly, to the fullest extent of which it was susceptible.

On the first of these heads, Colonel Munro contends, (and his evidence is confirmed by several other Company's servants,) that permitting English traders to range, and reside, in the interior would be attended with very dangerous consequences ; and great inconvenience to the peace of the country ; — that great mischief would arise from persons newly arrived from Europe, — and before they were duly tutored and initiated into the mysteries of native manners — being allowed to penetrate into the interior ; — and he gives the following illustration. “A single ensign, newly arrived from Europe, going up the country to join his regiment, produces more alarm

“ than would be occasioned by a whole regiment of veterans.” *

Colonel Munro adds, further on, that unless a “ free trade,” as he calls it, were confined to the three presidencies, or one or two other ports having European garrisons and magistrates, and subject also to the system of licences †, and all the other restraints now in force, including the power of arbitrary depor-

* Minutes of Evidence, April 12, 1813, p. 122.

† Colonel Munro’s opinion of the high importance of licences, is more fully stated in the following extract from his evidence : —

“ Do not you believe that if licences were *not granted by the Company* ; but the regulations of the Company still remained in force to be applied to persons sent out under the authority of the law of this country, the government in India must necessarily be much lowered in its authority, and *that those regulations could not be practically enforced ?* ” — “ *I think that such a measure would have the effect of virtually subverting the authority of the Company in India.* ”

“ When you speak of a licence, do you mean a licence from the East India Company, or the Government in India, as *the only security* there would be against the inconvenience that would otherwise arise from a free trade ? ” — “ I am of opinion there can be *no other security but such licences* coming either through the East India Company or the government in India.” — Minutes of Evidence, April 12, 1813, p. 132.

In other words, the monopolists were the only fit persons to be intrusted with the power of granting licences ; and these licences being viewed as odious encroachments on the monopoly itself, we may easily conceive the spirit in which the power would be exercised.

tation, (glorious free trade!) the “security of
 “our possessions in India would be endan-
 “gered, and the government unable to main-
 “tain its authority.” *

This is precisely the doctrine of his great masters, the monopolists; to which may be opposed the experience, I believe, of the whole world; — and the following short observation, viz. : that although, under despotic governments, it is usual enough for proud masters to insult and maltreat their submissive slaves; — still, the intercourse which would subsist between European merchants and native Indians, must necessarily be of a different stamp. The buyers and sellers of commodities, when brought into contact, have no motive for quarrel or abuse; — but, on the contrary, the strongest possible inducements to conciliatory demeanor towards each other.

It is the East India Company and their own servants, armed as they are with power, and instigated by jealousy, who have, from the earliest times to the present hour, been involved in quarrel, disturbance, and war, with the natives of India; and who, to guard their own privileges, ascribe to others the outrages and disorders of which they themselves have been most guilty.

* Minutes of Evidence, April 12, 1813, pp. 131, 132—137.

If unarmed peaceful traders, not having the same incitements to violence, were equally prone to the same contentions, how has it happened that merchants, who have found their way into the interior, — that numerous French, Dutch, Portuguese, Danes, and Americans, have been able, for a long succession of years, to carry on commercial dealings, not only with native Indians, but with other Asiatics of far more sensitive and capricious temperaments ?*

In the true spirit, however, of monopoly, British merchants in India have ever been considered interlopers and enemies — sometimes exposed to virulent persecution and barbarous cruelty,† and uniformly branded

* During my service in India, I knew several European merchants, who resided in districts not subject to the Company's jurisdiction, in perfect harmony with the natives. The Americans carry on a trade with the Chinese, equal to that of the Company's monopoly trade. We never hear of quarrels between the Americans and the natives ; whilst the Company's supercargoes, in spite of the charm of their monopoly, have not only been frequently, but seriously embroiled.

† Mr. Mill, in giving an account of the shocking cruelties perpetrated by the Company against "*interlopers*," in 1691, subjoins the following note, which characterises in true colours the spirit of monopoly ; and which, however tempered it may be by later laws, can never be extinguished but with the abolition of the monopoly itself.

" Sir Josiah Child, as chairman of the Court of Directors,

with the imputation of being incorrigible disturbers of the public peace. When, in 1813, the Indian monopoly began to savour badly with the public, and to require the aid of collateral props, alarms were again industriously spread. A Hindoo was magnified into a non-descript, whom none but dexterous monopolists were qualified to manage. Beware, say the privileged order, of granting access to strangers! Free traders are a pestilence! Even youths, proceeding to join their corps, are little better than moving volcanoes! And to crown the whole, it is deliberately asserted, in which Colonel Thomas Munro, and other covenanted servants, as deliberately concur, that the Company's commercial dealings in

“wrote to the governor of Bombay, to spare no severities to
 “crush their countrymen who invaded the ground of the
 “Company's pretensions in India. The governor replied, by
 “professing his readiness to omit nothing which lay within the
 “sphere of his power to satisfy the wishes of the Company;
 “but the laws of England unhappily would not let him pro-
 “ceed so far as might otherwise be desirable. Sir Josiah
 “wrote back with anger, that he expected his orders were to
 “be his rules, and not the laws of England, which were an
 “heap of nonsense, compiled by a few ignorant country gen-
 “tlemen, who hardly knew how to make laws for the good of
 “their own private families, much less for the regulating of
 “companies and foreign commerce. Hamilton's New Account
 “of India, p. 232.”

India have not only raised the national character in the eyes of the natives ;* but that the continuance of the monopoly is necessary to enable the Government to carry on the political administration of the country !!

On the other two heads, Colonel Munro deposes as follows :

That in the event of a free trade 'to India, there would be no considerable encrease of European commodities among 'the natives ; that the natives have no taste for our manufactures, but greatly prefer their own ; that " there are very few persons in India that " purchase any European commodities ; it " does not depend upon a man's wealth or " poverty ; the wealthy man purchases no

* For an account of the arbitrary proceedings of the Company in respect to their India trade, see the author's Speeches, Part 2. and the Appendices annexed to it, and Lord Wellesley's Letter, of 1804, published in England in 1812. To say nothing of the oppressions recorded in those papers, and which will be noticed hereafter, the reader may judge of the effect of the Company's commercial dealings in raising the national character, by Lord Wellesley's express admission, that the "*main and avowed object of the Company's system is an " exclusive appropriation of the labour of the weavers, and " the establishment of a controul over that labour, to enable " the commercial officers to obtain the proportion of the goods " required for the Company at prices to be regulated by " the officers themselves.*"

“ more than his poor neighbour ; there is no
 “ gradation in the consumption of European
 “ commodities depending on the wealth of
 “ individuals ; at our principal settlements,
 “ where we have been longest established, the
 “ natives have adopted none of our habits,
 “ and scarcely use any of our commodities.
 “ There are a few natives at Madras and
 “ some other places, who sometimes purchase
 “ European commodities, and fit up apart-
 “ ments in an European style, to receive their
 “ guests ; but it is done merely, I believe,
 “ in compliment to their European friends ;
 “ and what is purchased in this way, by the
 “ father, is very often thrown away by the
 “ son ; the consumption does not extend, but
 “ seems to remain stationary.”

In another part he observes, that European
 articles in demand by natives “ are very
 “ trifling ; a few penknives, or scissors, or
 “ small looking-glasses, or spectacles, com-
 “ pose almost the whole cargo of European
 “ goods that are to be found in the interior of
 “ India.”

Colonel Munro ascribes all this chiefly to
 the unalterable simplicity of Hindoo habits,
 as if all the inhabitants of India were Hindoo.
 He also supposed *most erroneously*, that native
 Indians could supply themselves with the

little they did want, at a cheaper rate from their own manufactures, than by importing British or European fabrics, because labour was so much cheaper in India ; adding, “ the food of the Indian is simple, and is entirely found in his own country : we cannot supply him, because, while he can get it (commodities) not only better, but cheaper, at home, it is impossible that we can enter into competition in the market.”

In conformity with the preceding doctrines, Colonel Munro adds, that the then supply of European commodities “ was certainly equal to the demand of every part of India that I have seen ; ” and in reply to a question, as to whether the supply was equal to any probable encrease of demand that could be then contemplated, he observes, “ The present system of supply is equal, and much more than equal, to any probable encrease which is likely to take place.”

Although Colonel Monro, in his cross examination before the Committee of the House of Commons, was compelled to admit facts at variance with the preceding quotations ; yet these are the doctrines which he deliberately held ; which confirmed him in the favour of the honourable Court ; and to which several other servants of the Company, examined on

that occasion, also subscribed. I have given the evidence in his own words, lest I might be accused of misrepresentations; for there are many persons now in England, of perhaps equal experience with Colonel Munro, in the habits and dispositions of native Indians, who will read, with astonishment, the fallacy and absurdity of these opinions. For my own part, I refer to the statements given in the preceding pages, for their complete refutation. —They are recapitulated here for the sole purpose of guarding against future delusion; and to express a hope that, if any more Committees be appointed to sit on India affairs, they will not allow themselves, in the face of plain recorded facts, to be led astray by the mis-statements of 1813.

POSTSCRIPT.

THE greater part of the foregoing tract was written many years ago ; but circumstances occurring to delay the publication, it ceased to occupy attention, until lately, that I have been induced to renew my first intention. After finishing the first and second parts,—and when this first part was in the hands of the printer, I have had an opportunity of inspecting the recently published Journal of Bishop Heber ; and was much gratified to find that it abounds with passages strongly confirmative of the opinions I have advanced in both the first and second parts, relative to the natives of India—their food, habits, casts, natural disposition, and capacity of improvement. The reader will recollect the extraordinary pains that were taken in 1813 to convince Parliament and the British public, that we were then about to legislate for men in a “mis-shapen structure of society,”—for a

people so bound down by religious prejudices and laws, as to be unlike all the other great families of mankind—to be immutable in their habits—utterly incapable of improvement, or of extended wants, and consequently only fit to be governed by, what?—by a commercial monopoly! It is to dissipate this monstrous delusion—to shew who, and what, it is we are called upon to govern—to prove, if I can, that our Indian subjects are as capable of knowledge, of virtue, of enjoying the blessings of life as ourselves, that I have ventured to present myself to the notice of the public; and convinced, as I am, that accurate knowledge on these points is indispensable to a sound legislation for India, I trust it will not be deemed superfluous, if I here subjoin the Bishop's authority, as supporting the view I have taken of this fundamental part of the subject. Every reader of the Bishop's work must, I think, be impressed with the sound sense, impartial judgment, and truly Christian feelings, of its author; and, as far as his attention was drawn to facts illustrative of the habits and condition of the natives, of which many interesting details are given throughout the Journal, his testimony, as an eye-witness of all that he describes, is invaluable; and his character too high, and too well established,

to doubt for a moment the authenticity of his narrations.

To save the reader the trouble of referring to two large volumes, I here subjoin a few extracts, to enable him to contrast the Bishop's facts with those I have adduced, and with the adverse opinions, given by others in 1813.

And first, as to the food of Hindoos, and the allegation that they are compelled "to live all their days upon rice." *

"The caste of fishermen does not rank high, though fish is considered as one of the purest and most lawful kinds of food. Nothing, indeed, seems more generally mistaken than the supposed prohibition of animal food to the Hindoos. It is not from any abstract desire to spare the life of living creatures, since fish would be a violation of this principle as well as beef, but from other notions of the hallowed or polluted nature of particular viands. Thus many Brahmins eat both fish and kid. The Rajepoots, besides these, eat mutton, venison, or goat's flesh. Some castes may eat any thing but fowls, beef, or pork; while pork is with others a favourite diet, and beef only is prohibited." (Bishop Heber's Journal, vol. i. p. 7.)

* Vide sup. page 48.

“ June 20th. About 10 o’clock some fisher-
 “ men brought a very noble fish alongside for
 “ sale, of exactly the shape and appearance
 “ of a chub, but weighing at least twenty or
 “ five and twenty pounds—after a good deal
 “ of haggling, they sold it for twelve anas
 “ (about eighteen pence). The *khánsaman*
 “ (butler) proposed salting the greater part,
 “ but I made the servants very well pleased,
 “ by saying that I would only have a little
 “ boiled for ourselves, and that the rest should
 “ be divided among them for their Sunday
 “ dinner ; an arrangement which seemed to
 “ offend no religious prejudices, either Hin-
 “ doo or Mussulman, inasmuch as the differ-
 “ ent messes seemed all eager to receive their
 “ portions, and in the evening at our bivouac
 “ their kettles were all supplied with it.”
 (Bishop Heber’s Journal, vol. i. p. 102—3.)

See an anecdote of the same kind at p. 329,
 ending thus : “ Every person on board had fish
 “ to-day, and the cost did not exceed half-a-
 “ crown, no great sum to make forty people
 “ happy for the afternoon.”

“ We have all heard, for instance, of the
 “ humanity of the Hindoos towards brute
 “ creatures, their horror of animal food, &c. ;
 “ and you may be perhaps, as much surprised
 “ as I was, to find that those who can afford
 “ it are hardly less carnivorous than ourselves ;

“ that even the purest Brahmins eat mutton
 “ and venison ; that fish is permitted to many
 “ castes, and pork to many others.” (Bishop
 Heber’s Journal, vol. ii. p. 306.)

“ I had always heard and fully believed till
 “ I came to India, that it was a grievous crime,
 “ in the opinion of the Brahmins, to eat the
 “ flesh or shed the blood of any living creature
 “ whatever. I have now myself seen Brah-
 “ mins of the highest caste cut off the head
 “ of goats as a sacrifice to *doorga*; and I
 “ know from the testimony of Brahmins, as
 “ well as from other sources, that not only
 “ hecatombs of animals are often offered in
 “ this manner, as a most meritorious act (a
 “ raja about twenty-five years back, offered
 “ sixty thousand in one fortnight); but that
 “ any person, Brahmins not excepted, eats
 “ readily of the flesh of whatever has been
 “ offered up to one of their divinities, while
 “ among almost all the other castes, mutton,
 “ pork, venison, fish, anything but beef and
 “ fowls, are consumed as readily as in Eu-
 “ rope.” (Bishop Heber’s Journal, vol. ii.
 p. 379.)

Let the reader next compare the following
 paragraphs, with the alleged immutability of
 Hindoo habits ; with their being doomed to go
 for ever “ half covered with a slight cotton

cloth ;” * and with their demand for European articles being confined to a “ few penknives, scissars, and spectacles.” †

“ Their (the wealthy natives) houses are “ adorned with verandahs, and Corinthian “ pillars ; they have very handsome carriages, “ often built in England, they speak tolerable “ English, and they shew a considerable “ liking for European society, where (which “ unfortunately is not always the case) they “ are encouraged or permitted to frequent “ it on terms of any thing like equality.” (Bishop Heber’s Journal, vol. ii. p. 291.)

“ Nor have their (the Hindoos) religious “ prejudices, and the unchangeableness of “ their habits, been less exaggerated. Some “ of the best informed of their nation, with “ whom I have conversed, assure me, that “ half their most remarkable customs of civil “ and domestic life are borrowed from their “ Mahommedan conquerors ; and at present “ there is an obvious and increasing disposi- “ tion to imitate the English in every thing, “ which has already led to very remarkable “ changes, and will, probably, to still more “ important. The wealthy natives now all “ affect to have their houses decorated with “ Corinthian pillars, and filled with English

* Vide sup. p. 48.

† Vide sup. p. 85.

“ furniture ; they drive the best horses and
 “ the most dashing carriages in Calcutta ;
 “ many of them speak English fluently ; and
 “ are tolerably read in English literature, and
 “ the children of one of our friends I saw one
 “ day dressed in jackets and trowsers, with
 “ round hats, shoes and stockings. In the
 “ Bengallee newspapers, of which there are
 “ two or three, politics are canvassed with a
 “ bias, as I am told, inclining to Whiggism ;
 “ and one of their leading men gave a great
 “ dinner not long since in honour of the Spa-
 “ nish revolution — among the lower orders
 “ the same feeling shews itself more be-
 “ neficially in a growing neglect of caste.”
 (Bishop Heber’s Journal, vol. ii. p. 306.)

“ But to say that the Hindoos or Mussul-
 “ mans are deficient in any essential feature
 “ of a civilized people, is an assertion which
 “ I can scarcely suppose to be made by any
 “ who have lived with them ; their manners
 “ are, at least, as pleasing and courteous as
 “ those in the corresponding stations of life
 “ among ourselves, their houses are larger,
 “ and according to their wants and climate,
 “ to the full as convenient as ours ; — their
 “ architecture is at least as elegant, and
 “ though the worthy Scotch divines may
 “ doubtless wish their labourers to be clad in

“ ‘hodden gray,’ and their gentry and mer-
 “ chants to wear powder and mottled stock-
 “ ings, like worthy Mr ——— and the other
 “ elders of his kirk-session, I really do not
 “ think that they would gain either in clean-
 “ liness, elegance, or comfort, by exchanging
 “ a white cotton robe for the completest suits
 “ of dittos—nor is it true that in the mecha-
 “ nic arts, they are inferior to the general
 “ run of European nations. Where they fall
 “ short of us (which is chiefly in agricultural
 “ implements, and the mechanics of common
 “ life) they are not, so far as I have under-
 “ stood of Italy, and the South of France,
 “ surpassed in any great degree by the people
 “ of those countries. Their goldsmiths and
 “ weavers produce as beautiful fabrics as our
 “ own, and it is so far from true that they are
 “ obstinately wedded to their old patterns,
 “ that they shew an anxiety to imitate our
 “ models, and do imitate them very success-
 “ fully. The ships built by native artists at
 “ Bombay are notoriously as good as any
 “ which sail from London or Liverpool. The
 “ carriages and gigs which they supply at
 “ Calcutta are as handsome, though not as
 “ durable, as those of Long Acre. In the
 “ little town of Monghyr, 300 miles from Cal-
 “ cutta, I had pistols, double-barrelled guns,

“ and different pieces of cabinet work, brought
 “ down to my boat for sale, which in outward
 “ form (for I know no further) nobody but
 “ perhaps Mr. ——— could detect to be
 “ of Hindoo origin; and at Delhi, in the
 “ shop of a wealthy native jeweller, I found
 “ brooches, ear-rings, snuff-boxes, &c. of the
 “ latest models (so far as I am a judge)
 “ and ornamented with French devices and
 “ mottos.” (Bishop Heber’s Journal, vol. ii.
 p. 382.)

As Bishop Heber penetrated into the interior of India, he found the same taste as in Calcutta, for European articles and for luxuries, to prevail everywhere among the natives. Of Benares, he writes as follows :—

“ But what surprised me still more than
 “ yesterday, as I penetrated further into it,
 “ were the large, lofty, and handsome dwelling
 “ houses, the beauty and apparent richness
 “ of the goods exposed in the bazaars,
 “ and the evident hum of business. Benares
 “ is in fact a very industrious and wealthy, as
 “ well as a very holy city. It is the great
 “ mart where the shawls of the north, the
 “ diamonds of the south, and the muslins of
 “ Dacca and the eastern provinces centre;
 “ and it has very considerable silk, cotton, and
 “ fine woollen manufactories of its own; while

“ English hardware, swords, shields, and
 “ spears, from Lucknow and Monghyr, and
 “ those European luxuries and elegancies
 “ which are daily becoming more popular
 “ in India, circulate from hence through
 “ Bundlecund, Gorruckpoor, Nepaul, and
 “ other tracts which are removed from the
 “ main artery of the Ganges.” (Bishop He-
 “ ber’s Journal, vol. i. p. 289.)

Proceeding still further into the interior of the country, and when at Nusseerabad, distant above 1000 miles from Calcutta, the Bishop continues his journal in the same strain, viz.

“ European articles are at Nusseerabad,* as
 “ might be expected, very dear; the shops are
 “ kept by a Greek and two Parsees from
 “ Bombay: they had in their lists all the
 “ usual items of a Calcutta warehouse. Eng-
 “ lish cotton cloths, both white and printed,
 “ are to be met with commonly in wear
 “ among the people of the country, and may,
 “ I learned to my surprise, be bought best
 “ and cheapest, as well as all kinds of hard-
 “ ware, crockery, writing-desks, &c. at Pal-
 “ lee, a large town and celebrated mart in

* Nusseerabad, near Ajmere, in the heart of the Rajepoot country.

“ Marwar, on the edge of the desert, several
 “ days’ journey west of Joudpoor, where, till
 “ very lately, no European was known to
 “ have penetrated.” (Bishop Heber’s Journal, vol. ii. p. 36.)

“ Chilkeah,* though a poor place to look
 “ at, is by no means an unimportant one, at
 “ certain seasons of the year, being one of
 “ the principal marts of trade, both into Ke-
 “ maon, and through that county into Thi-
 “ bet and Tartary. A great number of tem-
 “ porary huts, ranged in the form of a regular
 “ town, were already built, and many more
 “ were building for the accommodation of the
 “ traders who met in this emporium; and I
 “ was surprised to find English cloths and
 “ eastern shawls of good appearance, with
 “ many other serviceable and valuable com-
 “ modities, exposed for sale in huts, which
 “ scarcely equalled a cottage cow-house in
 “ Shropshire.” (Bishop Heber’s Journal, vol. i. p. 517.)

Of the character of Indians, their capacity, and even anxious desire for improvement; the Bishop’s testimony is equally precise — and as this is a point of pre-eminent import-

* Chilkeah is situated at the foot of the mountains separating Hindostan from Nepaul, distant about 1000 miles from Calcutta, and lying due north of Moradabad and Rampour.

ance, the reader's attention is particularly requested to the following extracts.

“ In the schools which have been lately
 “ established in this part of the empire, of
 “ which there are at present nine established
 “ by the Church Missionary, and eleven by
 “ the Christian Knowledge Societies, some
 “ very unexpected facts have occurred. As
 “ all direct attempts to convert the children
 “ are disclaimed, the parents send them with-
 “ out scruple. But it is no less strange than
 “ true, that there is no objection made to the
 “ use of the Old and New Testament as a
 “ class-book ; that so long as the teachers do
 “ not urge them to eat what will make them
 “ lose their caste, or to be baptized, or to
 “ curse their country's gods, they readily
 “ consent to every thing else ; and not only
 “ Mussulmans, but 'Brahmins, stand by' with
 “ perfect coolness, and listen sometimes with
 “ apparent interest and pleasure, while the
 “ scholars by the road side, are reading the
 “ stories of the creation and of Jesus Christ.”
 (Bishop Heber's Journal, vol. ii. p. 290.)

“ Since my last letter, I have become ac-
 “ quainted with some of the wealthy natives,
 “ of whom I spoke, and we are just returned
 “ from passing the evening at one of their
 “ country houses. This is more like an

“ Italian villa, than what one should have ex-
 “ pected as the residence of Baboo Hurree
 “ Mohun Thakoor. Nor are his carriages,
 “ the furniture of his house, or the style of
 “ his conversation, of a character less decid-
 “ edly European. He is a fine old man, who
 “ speaks English well, is well informed on
 “ most topics of general discussion, and talks
 “ with the appearance of much familiarity on
 “ Franklin, chemistry, natural philosophy,
 “ &c. His family is Brahminical, and of sin-
 “ gular purity of descent; but about 400
 “ years ago, during the Mahomedan invasion
 “ of India, one of his ancestors having be-
 “ come polluted by the conquerors intruding
 “ into his Zennanah, the race is conceived to
 “ have lost claim to the knotted cord, and the
 “ more rigid Brahmins will not eat with them.
 “ Being, however, one of the principal land-
 “ holders in Bengal, and of family so ancient,
 “ they still enjoy to a great degree the vene-
 “ ration of the common people, which the
 “ present head of the house appears to value
 “ —since I can hardly reconcile in any other
 “ manner his philosophical studies, and imi-
 “ tation of many European habits, with the
 “ daily and austere devotion which he is said
 “ to practise towards the Ganges (in which
 “ he bathes three times every twenty-four

“ hours), and his veneration for all the other
 “ duties of his ancestors.” (Bishop Heber’s
 Journal, vol. ii. p. 293.)

“ The house is surrounded by an extensive
 “ garden, laid out in formal parterres of
 “ roses, intersected by straight walks, with
 “ fine trees, and a chain of tanks, fountains,
 “ and summer-houses, not ill adapted to a
 “ climate, where air, water, and sweet smells,
 “ are almost the only natural objects which
 “ can be relished during the greater part of
 “ the year. He himself received us at the
 “ head of a whole tribe of relations and de-
 “ scendants, on a handsome flight of steps,
 “ in a splendid shawl, by way of mantle, with
 “ a large rosary of coral set in gold, leaning
 “ on an ebony crutch, with a gold head. Of
 “ his grandsons, four very pretty boys, two
 “ were dressed like English children of the
 “ same age, but the round hat, jacket, and
 “ trowsers, by no means suited their dusky
 “ skins so well as the splendid brocade caf-
 “ tans and turbans covered with diamonds,
 “ which the two elder wore. On the whole,
 “ both Emily and I have been greatly inte-
 “ rested with the family, both now and dur-
 “ ing our previous interviews.” (Bishop He-
 ber’s Journal, vol. ii. p. 294.)

“ One of their men of rank has absolutely

“ promised to found a college at Burdwan,
 “ with one of our Missionaries at its head,
 “ and where little children should be clothed
 “ and educated under his care. All this is
 “ very short indeed of embracing Christianity
 “ themselves, but it proves how completely
 “ those feelings are gone by, in Bengal at
 “ least, which made even the presence of a
 “ single missionary the occasion of tumult
 “ and alarm. I only hope that no impru-
 “ dence, or over-forwardness on our part,
 “ will revive these angry feelings.” (Bishop
 Heber’s Journal, vol. ii. p. 295.)

“ Hearing all I had heard of the prejudices
 “ of the Hindoos and Mussulmans, I certainly
 “ did not at all expect to find that the com-
 “ mon people would, not only without objec-
 “ tion, but with the greatest thankfulness,
 “ send their children to schools on Bell’s
 “ system ; and they seem to be fully sensible
 “ of the advantages conferred by writing,
 “ arithmetic, and, above all, by a knowledge
 “ of English. There are now in Calcutta,
 “ and the surrounding villages, twenty boys’
 “ schools containing from 60 to 120 each ; and
 “ twenty-three girls’, each of 25 or 30.”
 (Bishop Heber’s Journal, vol. ii. p. 300.)

“ And though instances of actual conver-
 “ sion to Christianity are, as yet, very un-

“ common, yet the number of children both
 “ male and female who are now receiving a
 “ sort of Christian education, reading the
 “ New Testament, repeating the Lord’s
 “ Prayer and Commandments, and all with
 “ the consent, at least without the censure,
 “ of their parents or spiritual guides, have
 “ increased, during the last two years, to an
 “ amount which astonishes the old European
 “ residents, who were used to tremble at the
 “ name of a missionary, and shrink from the
 “ common duties of Christianity, lest they
 “ should give offence to their heathen neigh-
 “ bours. So far from that being a conse-
 “ quence of the zeal which has been lately
 “ shewn, many of the Brahmins themselves
 “ express admiration of the morality of the
 “ Gospel, and profess to entertain a better
 “ opinion of the English since they have
 “ found that they too have a religion and a
 “ Shaster. All that seems necessary for the
 “ best effects to follow is, to let things take
 “ their course, to make the missionaries dis-
 “ creet, to keep the government as it now is,
 “ strictly neuter, and to place our confidence
 “ in a general diffusion of knowledge, and in
 “ making ourselves really useful to the tem-
 “ poral as well as spiritual interests of the
 “ people among whom we live. In all these

“ points there is indeed great room for im-
 “ provement. I do not by any means assent
 “ to the pictures of depravity and general
 “ worthlessness which some have drawn of
 “ the Hindoos. They are decidedly, by na-
 “ ture, a mild, pleasing, and intelligent race ;
 “ sober, parsimonious, and, where an object
 “ is held out to them, most industrious and
 “ persevering.” (Bishop Heber’s Journal,
 vol. ii. p. 307.)

“ On the whole they are a lively, intelli-
 “ gent, and interesting people ; of the upper
 “ classes, a very considerable portion learn
 “ our language, read our books and our news-
 “ papers, and shew a desire to court our
 “ society ; the peasants are anxious to learn
 “ English,” &c. (Bishop Heber’s Journal,
 vol. ii. p. 313.)

“ Those schools are, of all others, the most
 “ likely means to open the eyes, and ame-
 “ liorate the worldly and spiritual condition
 “ of the vast multitudes who are now not
 “ merely willing to receive, but absolutely
 “ courting instruction. Those who think
 “ otherwise have, I suspect, either never
 “ really desired the improvement which they
 “ affect to regard as impossible, or, by rais-
 “ ing their expectations, in the first instance,
 “ too high, they have been the cause of their

“ own disappointment.” (Bishop Heber’s Journal, vol. ii. p. 329.)

“ Of the people, so far as their natural character is concerned, I have been led to form, on the whole, a very favourable opinion. They have, unhappily, many of the vices arising from slavery, from an unsettled state of society, and immoral and erroneous systems of religion. But they are men of high and gallant courage, courteous, intelligent, and most eager after knowledge and improvement, with a remarkable aptitude for the abstract sciences, geometry, astronomy, &c., and for the imitative arts, painting and sculpture. They are sober, industrious, dutiful to their parents, and affectionate to their children, of tempers almost uniformly gentle and patient, and more easily affected by kindness and attention to their wants and feelings than almost any men whom I have met with.” (Bishop Heber’s Journal, vol. ii. p. 369.)

“ But though I fully believe the influence of Britain to have been honestly employed for the benefit of India, and to have really produced great good to the country and its inhabitants, I have not been led to believe that our Government is generally popular, or advancing towards popularity. It is,

“ perhaps, impossible that we should be
 “ so in any great degree; yet I really think
 “ there are some causes of discontent
 “ which it is in our power, and which it
 “ it is our duty to remove or diminish. One
 “ of these is the great distance and haughti-
 “ ness with which a very large proportion of
 “ the civil and military servants of the Com-
 “ pany treat the upper and middling classes of
 “ natives. Against their mixing much with
 “ us in society, there are certainly many hin-
 “ drances, though even their objection to
 “ eating with us, might, so far as the Mussul-
 “ mans are concerned, I think, be conquered
 “ by any popular man in the upper provinces,
 “ who made the attempt in the right way.
 “ But there are some of our amusements,
 “ such as private theatrical entertainments,
 “ and the sports of the field, in which they
 “ would be delighted to share, and invitations
 “ to which would be regarded by them as ex-
 “ tremely flattering, if they were not perhaps
 “ with some reason, voted bores, and treated
 “ accordingly. The French, under Perron and
 “ Des Boignes, who in more serious matters
 “ left a very bad name behind them, had in
 “ this particular a great advantage over us,
 “ and the easy and friendly intercourse in
 “ which they lived with natives of rank, is

“ still often regretted in Agra and the Dooab.
 “ This is not all, however. The foolish pride
 “ of the English absolutely leads them to set
 “ at nought the injunctions of their own
 “ government. The Tusseeldars, for instance,
 “ or principal active officers of revenue, ought,
 “ by an order in council, to have chairs always
 “ offered them in the presence of their Eu-
 “ ropean superiors, and the same by the
 “ standing orders of the army, should be done
 “ to the Soubahdars. Yet there are hardly
 “ six collectors in India who observe the
 “ former etiquette; and the latter, which was,
 “ fifteen years ago, never omitted in the army,
 “ is now completely in disuse. At the same
 “ time the regulations of which I speak are
 “ known to every Tusseeldar and Soubahdar
 “ in India, and they feel themselves aggrieved
 “ every time these civilities are neglected;
 “ men of old families are kept out of their
 “ former situation by this and other similar
 “ slights, and all the natives endeavour to
 “ indemnify themselves for these omissions
 “ on our part, by many little pieces of rude-
 “ ness of which I have heard Europeans com-
 “ plain, as daily encreasing among them.”
 (Bishop Heber's Journal, vol. ii. p. 371-2.)

“ One fact indeed during this journey has
 “ been impressed upon my mind very forcibly,

“ that the character and situation of the
 “ natives of these great countries, are exceed-
 “ ingly little known, and in many instances
 “ grossly misrepresented, not only by the
 “ English public in general, but by a great
 “ proportion of those also, who, though they
 “ have been in India, have taken their views
 “ of its population, manners, and productions
 “ from Calcutta, or at most from Bengal.”
 (Bishop Heber’s Journal, vol. ii. p. 379.)

“ In the same holy city, (Benares) I had visited
 “ another college, founded lately by a wealthy
 “ Hindoo banker, and entrusted by him to the
 “ management of the Church Missionary So-
 “ ciety, in which besides a grammatical know-
 “ ledge of the Hindoostanee language, as
 “ well as Persian and Arabic, the senior boys
 “ could pass a good examination in English
 “ grammar, in Hume’s History of England,
 “ Joyce’s Scientific Dialogues, the use of the
 “ globes, and the principal facts and moral
 “ precepts of the Gospel, most of them
 “ writing beautifully in the Persian, and very
 “ tolerably in the English character, and ex-
 “ celling most boys I have met with, in the
 “ accuracy and readiness of their arithmetic.”
 (Bishop Heber’s Journal, vol. ii. p. 388.)

“ The different nations which I have seen
 “ in India, (for it is a great mistake to suppose

“ that all India is peopled by a single race, or
 “ that there is not a great disparity between
 “ the inhabitants of Guzerat, Bengal, the
 “ Dooab, and the Deckan, both in language,
 “ manners, and physiognomy, as between any
 “ four nations in Europe,) have of course, in
 “ a greater or less degree, the vices which
 “ must be expected to attend on arbitrary
 “ government, a demoralising and absurd re-
 “ ligion, and (in all the independent states,
 “ and in some of the districts which are par-
 “ tially subject to the British,) a laxity of
 “ law, and an almost universal prevalence of
 “ intestine feuds and habits of plunder. Their
 “ general character, however, has much which
 “ is extremely pleasing to me ; they are brave,
 “ courteous, intelligent, and most eager after
 “ knowledge and improvement, with a remark-
 “ able talent for the sciences of geometry,
 “ astronomy, &c. as well as for the arts of
 “ painting, and sculpture. In all these points
 “ they have had great difficulties to struggle
 “ with, both from the want of models, instru-
 “ ments, and elementary instruction ; the in-
 “ disposition or rather the horror, entertained,
 “ till lately, by many among their European
 “ masters, for giving them instruction of any
 “ kind ; and now from the real difficulty which
 “ exists of translating works of science into
 “ languages which have no corresponding

“ terms. More has been done, and more
 “ successfully, to obviate these evils in the
 “ Presidency of Bombay, than in any part
 “ of India which I have yet visited, through
 “ the wise and liberal policy of Mr. Elphins-
 “ tone; to whom this side of the Peninsula
 “ is also indebted for some very important
 “ and efficient improvements in the adminis-
 “ tration of justice, and who, both in amiable
 “ temper and manners, extensive and various
 “ information, acute good sense, energy, and
 “ application to business, is one of the most
 “ extraordinary men, as he is quite the most
 “ popular governor that I have fallen in with.”
 (Bishop Heber’s Journal, vol. ii. p. 409-10.)

“ I have been passing the last four days in
 “ the society of a Hindoo Prince, the Raja of
 “ Tanjore, who quotes Fourcroy, Lavoisier,
 “ Linnæus, and Buffon fluently, has formed a
 “ more accurate judgment of the poetical
 “ merits of Shakspeare, than that so felici-
 “ tously expressed by Lord Byron, and has
 “ actually emitted English poetry very supe-
 “ rior indeed to Rousseau’s epitaph on Shen-
 “ stone, at the same time that he is much
 “ respected by the English officers in his
 “ neighbourhood, as a real good judge of a
 “ horse, and a cool, bold, and deadly shot at
 “ a tiger. The truth is, that he is an extraor-

“ dinary man, who having in early youth re-
 “ ceived such an education as old Schwartz,
 “ the celebrated missionary, could give him,
 “ has ever since continued, in the midst of
 “ many disadvantages, to preserve his taste
 “ for, and extend his knowledge of European
 “ literature, while he has never neglected the
 “ active exercises, and frank soldierly bearing
 “ which become the descendant of the Mah-
 “ ratta conquerors, and by which only, in the
 “ present state of things, he has it in his
 “ power to gratify the prejudices of his peo-
 “ ple, and prolong his popularity among them.
 “ Had he lived in the days of Hyder, he
 “ would have been a formidable ally or enemy,
 “ for he is, by the testimony of all in his neigh-
 “ bourhood, frugal, bold, popular, and insinu-
 “ ating. At present, with less power than
 “ an English nobleman, he holds his head
 “ high, and appears contented ; and the print
 “ of Buonaparte, which hangs in his library,
 “ is so neutralized by that of Lord Hastings
 “ in full costume, that it can do no harm to
 “ any body. To finish the portrait of Maha-
 “ Raja Sarbojee, I should tell you that he is
 “ a strong built and very handsome middle-
 “ aged man, with eyes and nose like a fine
 “ hawk, and very bushy grey mustachios,
 “ generally splendidly dressed, but with no

“ effeminacy of ornament, and looking and
 “ talking more like a favourable specimen of
 “ a French general officer, than any other
 “ object of comparison which occurs to me.
 “ His son, Raja Sewajee (so named after their
 “ great ancestor,) is a pale sickly looking lad
 “ of seventeen, who also speaks English, but
 “ imperfectly, and on whose account his
 “ father lamented with much apparent con-
 “ cern, the impossibility which he found of
 “ obtaining any tolerable instruction in Tan-
 “ jore. I was moved at this, and offered to
 “ take him in my present tour, and afterwards
 “ to Calcutta, where he might have apart-
 “ ments in my house, and be introduced into
 “ good English society ; at the same time that
 “ I would superintend his studies, and pro-
 “ cure for him the best masters which India
 “ affords. The father and son, in different
 “ ways ; the one catching at the idea with
 “ great eagerness, the other as if he were
 “ afraid to say all he wished, seemed both
 “ very well pleased with the proposal. Both,
 “ however, on consulting together, expressed
 “ a doubt of the mother’s concurrence, and
 “ accordingly, next day, I had a very civil
 “ message through the resident, that the
 “ Rannee had already lost two sons, that this
 “ survivor was a sickly boy, that she was sure

“ he would not come back alive, and it would
 “ kill her to part with him, but that all the
 “ family joined in gratitude, &c. So poor
 “ Sewajee must chew betel, and sit in the
 “ zennanah, and pursue the other amusements
 “ of the common race of Hindoo princes, till
 “ he is gathered to those heroic forms, who,
 “ girded with long swords, with hawks on
 “ their wrists, and garments like those of the
 “ king of spades, (whose portrait painter, as
 “ I guess, has been retained by this family,)
 “ adorn the principal room in the palace. Sar-
 “ bojee, the father, has not trusted his own im-
 “ mortality to records like these. He has put
 “ up a colossal marble statue of himself, by
 “ Flaxman, in one of his halls of audience,
 “ and his figure is introduced on the monu-
 “ ment, also by Flaxman, which he has raised
 “ in the mission church, to the memory of his
 “ tutor Schwartz, as grasping the hand of
 “ the dying saint, and receiving his blessing.”
 (Bishop Heber’s Journal, vol. ii. p. 459, 60, 1.)

There are many other passages in the
 Bishop’s work of the same import as the pre-
 ceding extracts, all strongly corroborative of
 the opinions I have invariably held in regard
 to the natives of India. The extracts will
 also be found to bear on much of the matter
 contained in the second and other Parts about

to be published; but I shall close my notice of them, for the present, with one short remark. It is clear, from the whole tenor of the Bishop's writings, that he went to India, fully impressed with the erroneous notions commonly entertained by English gentlemen relative to the castes of the Hindoos; for he frequently expresses himself as if the influence of caste did once exist in greater rigor, and was in these latter times gradually decaying. But the fact is, and the authorities which I have quoted prove it, that the Hindoo castes are now the same as they have been for centuries. The constitution of their society would always have admitted their gratifying their tastes, and the natural bias of their minds, to the same extent as is now perceptible, and to much greater, if the gates of knowledge had been fairly opened — the means of attaining it honestly encouraged — and laws and regulations enacted, really calculated to improve their condition. But in these respects our system, both social and political, has unfortunately been fraught with obstruction and discouragement. In spite of these impediments, however, the light of knowledge, irresistible in its progress, has at length penetrated the barrier of Eastern darkness. Gleams are now perceptible, which, in the generous and intel-

ligent minds of native Indians, are likely to work the most important changes ; and in the name of justice, liberality, and sound policy, the British government is now called upon to extend its fostering and protecting arm, to a people who are anxious to receive, as they will gratefully acknowledge, the blessings and benefits which that government will shortly again be empowered to bestow.

END OF PART I.

I N D I A.

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I N D I A;
OR
FACTS
SUBMITTED TO ILLUSTRATE
THE CHARACTER AND CONDITION
OF THE
NATIVE INHABITANTS,
WITH
SUGGESTIONS FOR REFORMING
THE PRESENT SYSTEM OF GOVERNMENT.

BY R. RICKARDS, ESQ.

I take goodness in this sense — the seeking the weal of men — which is that the Grecians call *philanthropia*. This, of all virtues and dignities of the mind, is the greatest, being the character of the Deity — and, without it, man is a busy, mischievous, wretched thing — no better than a kind of vermin.

BACON'S *Essays*, vol. ii. p. 280.

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I N D I A .

PART III.

INTRODUCTORY REMARKS.

I NOW submit the Third Part of this work to the judgment of the Public, but with considerable doubt as to the effect it may produce. It is intended to illustrate a subject, of which accurate knowledge in this country seems to be almost universally wanting. Without this accurate knowledge, to legislate for India must be like groping in the dark ; where every movement, directed by chance, may plunge us into irretrievable error. In this view, and to shew the effect of our financial systems on the present state and condition of the people, details are necessary, to enable the reader to comprehend, as well the principles of our administration, as the universality of its operation. To the careless and superficial reader these details may ap-

pear tiresome ; but I anxiously hope they may not be deemed useless, or superfluous, by others. I have endeavoured to compress them as much as seemed to me to be consistent with a full understanding of so important a question ; and I can safely add, that the labour of compression has been far greater than would be required on many other works of a wider range.

This Part is divided into two chapters. The first contains a concise account of the origin, principles, and progress of our revenue settlements in the countries conquered, or acquired, by the Company's Governments in India. The second notices the effect of our financial system, as regards the treatment and condition of the people ; and the revolution it has occasioned in the state of landed property.

It may be also right to apologize for the numerous quotations contained in this work, I could easily have given the substance of them in my own words ; but then the whole might appear as my own statement or opinions — consequently, liable to cavil and doubt. As it is, I hope the reader will at least be convinced that the facts adduced, and the conclusions drawn from them, are abundantly supported by evidence derived from the highest existing Indian authorities.

ON THE REVENUE SYSTEMS OF INDIA UNDER THE EAST INDIA COMPANY'S GOVERNMENT, AS TENDING TO PERPETUATE THE DEGRADED CONDITION OF THE NATIVES.

CHAPTER I.

Basis of the Revenue Systems, or Land Tax, of India.—Mussulman System, and Revenues of Bengal, including the Tumar Jumma.—Mussulman System of Taxation, according to the best law authorities, with its administration in Bengal under successive Viceroys or Governors.—Dewanny Grant.—Continuance of the Mussulman Revenue System under the Company's Administration.—Modes of Assessment, and Collection, in lands under the immediate management of the Officers of Government, that is, without the intervention of Farmers, Zemindars, &c.—Permanent or Zemindary Settlement in Bengal, with the Zemindar, Polygar and Mootehdar Settlements at Madras.—Ryotwar Settlement.—Mouzarwar or Village Settlement.—New Ryotwar Settlement.—Concise account of Malabar with the attempts made to introduce the Ryotwar Settlement into that Province.—Concluding remarks, with particular reference to the Zemindar, Ryotwar and Mouzarwar Systems.—Other heads of Revenue, including the Salt and Opium Monopolies.—General Statement of the Revenues of British India taken from official Documents.*

DOCTOR BLAIR has observed that “ Industry “ is the law of our being ; it is the demand of “ nature, of reason, and of God.” Without industry, there can be no change in the circumstances of man. His lot is that of never-varying poverty and ignorance ; the corner stones of despotic power in every region of the earth. Intelligence and wealth have no root in the dwellings of the inactive. Where the constitution of society is of a nature to

* Where references are made to particular parts or pages of the present treatise the figures are, for distinction sake, printed in Antique, and the letters in Italic.

confirm the general poverty of the people, the powers of mind and body become equally paralyzed. Without the hope of enjoyment — without the prospect of secure possession — who would exert his faculties to acquire? In poverty, a population stagnates, torpid and immoveable like the waters of the Asphaltic lake; and containing within itself no principle, nor power, to rouse industry into action, nor to stimulate a single wish for improvement.

Having given in Part II., an historical sketch of the state of India, up to the middle of last century, to account for the impoverished and degraded condition of its inhabitants, it is unnecessary now, to say more on that subject, than that the same poverty and ignorance have continued to this hour, to be their unaltered fate. Of the rise and progress of the British dominions in India, accurate accounts will be found in the able works of Orme, Wilkes, Mill, and others; to which the reader may refer, as well for the interesting details, as the instruction, they convey. He will there read of wars, usurpation, treachery, and rapine, equal to any thing of the kind in preceding ages. He will see that the causes, which first sunk, have ever since continued to keep down the many in the lowest

depths of degradation and wretchedness ; that improvement was impracticable where fire and sword were the moving principles of every existing government ; and that every change has been, to the people, but a change of oppressors. New forms of government, and domination, have risen and set, as the most powerful prevailed ; but these revolutions brought no relief to subjects suffering from the grinding exaction of their successive masters ; who, however unlike in some features, were the image of each other in the practice of rapaciousness. One of the most oppressive systems of revenue ever known, continues to be enforced within the limits of our Indian empire. It perpetuates that extreme poverty and wretchedness into which the people were for ages plunged by their Mahomedan conquerors ; in consequence of our adopting from the latter the financial principles, and rate of taxation, which they imposed, as the price of blood, on vanquished Pagans. And this is the important point to which attention should now be directed ; were it but to lay the groundwork of that prosperity, which it must be as much the wish, as it is the duty, of the British government to impart to its Indian subjects.

SECTION I.

BASIS OF THE REVENUE SYSTEMS OF INDIA
WITHIN THE BRITISH TERRITORIES.

In my former publication of 1814—in the first Speech and its Appendix—a concise account is given of the land tax of India, the chief source of revenue; the origin of this detestable exaction; with references to the highest Indian authorities, and to official documents, for concurrent proofs as to its operation and effects. I then earnestly entreated the attention of the British legislature to the enormity of this evil. I again as earnestly repeat the entreaty; hoping it may attract the notice of Parliament, and the British public, in the discussions which must shortly take place in regard to the future administration of India; for, in as far as it entails poverty on the agricultural class, it affects nine tenths, or perhaps ninety-nine hundredths, of the whole population; and, until it be modified or repealed, will materially obstruct, if not bid effectual defiance to, the best plans that can be suggested for their improvement. The subject is of so much importance to the future good government of India—to the satisfaction and comfort of the inhabitants, —and to the increase of our commercial intercourse with that country, that

I shall perhaps be pardoned for recapitulating the heads, or prominent features, of that system; which, one would think, only requires a simple exposition of facts, to be consigned to the execration of every mind that can feel for the distresses, or desire the welfare, of its fellow creatures.

Basis of revenue settlements in India.

It has been already stated that the Mussulmans, on establishing their dominion in Hindostan, applied the principles of the Koran, and of their most celebrated law tract, the *Hedaya*, to the formation of their financial system. They accordingly asserted a proprietary right to all lands they conquered; and fixed that one half the gross produce of the soil should be the tribute, or tax, to be exacted from infidel cultivators, as a merciful compensation, for not murdering the male population, and enslaving the women and children.*

Without entering into the merits of the dispute on the question of right to landed

* "The learned in the law allege that the utmost extent of tribute is one half of the actual product; nor is it allowable to exact more, but the taking of a half is no more than strict justice, and is not tyrannical, because, *as it is lawful to take the whole of the persons and property of Infidels, and to distribute them among the Mussulmans*, it follows that taking half their incomes is lawful *à fortiori*."—*Hedaya*, Book ix. chap. 7.

For further notice of the Mussulman law, *vide page 318, and Chap. II. infra.*

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tlements in
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property in India, I shall merely notice in this place—as bearing on the principles of that taxation which we are about to discuss—what the enquiries, which this controversy gave rise to, have undeniably established. In Travancore, Malabar, and other countries, into which the Mussulman arms had not penetrated (at least not till the days of Hyder and Tippoo Sultaun), a class of landed proprietors—an absolutely titled aristocracy—have existed from time immemorial to the present hour; with rights to the possession of their respective estates, as full, as clearly defined, and as well understood, as in any part of the civilized world.

From the plain import of the laws of Menu, which, among a variety of other confirmatory passages, declare, “*cultivated land to be the property of him who cut away the wood, or who first cleared and tilled it,*”—from the tenor of deeds of undoubted antiquity, for the sale and alienation of estates, to be found in what Colonel Wilkes calls the “Mackenzie Collection,”—and from the traces of individual proprietary right discovered in Canara, Tanjore, and other countries, in which the Mussulman governments had not, or only partially, been established,—there is every reason to conclude, that this right was universal under the ancient Hindoo dynasties.

It is also proved that, in countries *long subject to the rule of Mahomedan governors, their exactions had actually extinguished the traces of private property in land, by the annihilation, or dispersion, of those who were its rightful possessors*; that in countries (such as Tanjore, Tinnevely, and Canara) in which the Mahomedan rule had been only partial, or temporary, this right was in progress of actual extinction; and approached nearer and nearer to its term, in proportion to the duration of Mussulman tyranny; the proprietors, from fear of Mussulman exactions and severities, gradually deserting or disowning their estates and leaving them to be managed by their tenants, or Ryots.* In Malabar, under the government of Hyder Ali and Tippoo Sultaun, most of the Hindoo landed proprietors were compelled to seek refuge in Travancore. I was personally acquainted with some who, from the same causes, had deserted their estates, and retired for safety into Coimbatour. We have thus a collection of facts, of indisputable authority, to prove that, wherever the Mussulman dominion was established, and had long prevailed, in India,

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* The term Ryot is commonly used to express an actual cultivator of the soil; but it means properly a tenant of land paying rent — and a trader or artificer paying taxes.

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the complete degradation of one of the most important classes of society—the landed proprietors—was the sure consequence. These were either reduced to the state of cultivators of their own patrimony, for such a share only of its produce as barely preserved them, and their families, from starvation; or driven, as fugitives from their own lands, to seek a subsistence by service, intrigue, force of arms, or common robbery and plunder, in other countries.*

Although the Hindoo rulers of ancient India were never at a loss for expedients to ease their loving subjects of the burthen of superfluous wealth; still private property in land seems to have been recognized by them as a sacred right, which even the hand of despotism would rarely violate; at all events, not till the Hindoos had repossessed themselves of the Mussulman provinces in Hin-

* This is a statement of facts ascertained not only by the author, but by others (as official records attest) who have personally served in the provinces alluded to. It is a somewhat different view of the Mahomedan law of conquest, from that given in an anonymous work on the “Law and Constitution of India,” published in 1825. The difference, however, consists more in the view given of the practical operation of the law, than in the principles of the law itself, as will be seen hereafter, when I shall have occasion to refer more particularly to the valuable information contained in that work.

dostan and the Deccan ; after which, even Hindoo rulers — such is the force of evil example — had no scruples, as late events have proved, to tread in the steps of their unrighteous predecessors.

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When the British power supplanted that of the Mahomedans in Bengal, we did not, it is true, adopt the sanguinary part of their creed ; but from the impure fountain of their financial system did we, to our shame, claim the inheritance of a right to seize upon half the gross produce of the land as a tax ; and wherever our arms have since triumphed, we have invariably proclaimed this savage right ; coupling it, at the same time, with the senseless doctrine of the proprietary right to these lands being also vested in the sovereign, in virtue of the right of conquest.* This doctrine, it is true, accords

* Col. Wilkes, vol. i. p. 116. quotes a Hindoo commentator, Jagganatha, who with a courtesy, and consideration for opinions established by authority, peculiar to the natives of India, also mentions the doctrine of the “ earth being the property of powerful conquerors, not of subjects cultivating the soil ;” but Col. Wilkes adds, that neither Jagganatha, nor any other supporters of the same doctrine, can produce a text which any man of plain understanding would acknowledge as authority. Col. Wilkes has entered into the controversy on this subject, at considerable length. In his work entitled “ Historical Sketches of the South of India,” there is a long

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with the precepts of the Koran ; but is diametrically opposed to the plain import, and letter of the laws of Menu. Neither the authority, however, of the “ Divine legislator,” nor the absurdity and injustice of the principle itself, nor the evidence and proof of existing proprietary rights, could deter the British government from preferring the more rigorous and destructive system of the Mussulmans.

If a person of reflecting mind were to propose to himself a case of barbarous, or semi-barbarous conquerors, over-running a fertile and extensive country, densely peopled, long settled, and advanced in civilization—take modern China for an example—and declaring themselves, in virtue of the conquest, sole proprietors of all the lands of the empire, with a right, as sovereigns, to one half of the gross produce as a tax ; he could not conceive the possibility of such an event, without its involving indescribable violation of property and private rights ; together with extreme oppression, from the cruel operation of the tax. And if the most civilized nation on earth were to supplant the former conquerors ; and, pro-

chapter, (the fifth,) which, as well for the minute information it contains, as the ability of the performance, every person should consult who desires to be enlightened on this important topic.

fessing a desire to promote the prosperity of the country, were still to assert the same financial rights merely because they had been enforced by their predecessors ; would it not be deemed a sorry excuse for the folly of such a proceeding, or the enormity of its injustice ? Yet all this has been done by the British government in India. These are the maxims, if maxims they can be called, on which the revenue systems in India are every where based — maxims wherein Mussulman ignorance or fanaticism may glory, but for which a Christian government ought to blush. When the caliph Omar ordered all the learning of the Alexandrian library to be destroyed ; because, if it accorded with the Koran, it was useless, if it differed from it, pernicious ; we can all smile at the barbarous absurdity of the decree. Whether our own predilection for Mussulman finance be, or be not, a wiser passion, will be proved in the following pages.

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It will be known to persons, who have had any thing to do with the productions of land, that in any considerable tract of country, varying in soil, situation, and climate, half the gross produce is by no means sufficient for the maintenance of the cultivator and his family, and the requisite expenses of husbandry. In

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India, as in other countries, there are, interspersed here and there, fertile and well watered vallies, whose annual produce is so great as to be able to afford that the half, and in some places that more than the half, should be paid as rent, or free revenue, with a sufficient reserve for the Ryots' maintenance and expenses ; but in the generality of lands, six, seven, eight, and nine-tenths of the produce are indispensable for the latter purpose.* It is therefore obvious that a tax of half the produce, even if it could be fairly assessed, can never be universally levied from the inhabitants of the country. It is also obvious, that there are insurmountable difficulties in the

* In the evidence taken before the Committees of the House of Commons, on the Corn Laws in 1814 and 1821, the proportion of the produce of land which goes to *rent* does not, on an average, exceed *one-fourth*, but this *fourth* is the property of another individual — *the rent paid to a landlord*; and if Government thought proper to tax this estate, it would probably be 5 or 10 per cent. of the *net rent*; which tax, in the case supposed, would bear the proportion of $1\frac{1}{4}$ or $2\frac{1}{2}$ per cent. only to the *gross produce*. To compare with this, take the declaration of the Madras Revenue Board in May, 1817, whence it appears that “ The conversion of the Government share of the produce (of lands) is in some districts as high as 60 or 70 per cent. of the whole.”— Vide Selection from Ind. Rec. Vol. i. p. 872.

Many other authorities might be quoted to the same effect.

way of valuing, with any degree of accuracy, the produce of extensive countries varying with the difference of seasons, weather, the means of irrigation, the various articles of cultivation, the degrees of industry employed, the distance or proximity of markets, the means of sale, the frequent fluctuations of prices ;—liable also to accidents, such as inundations, tempests, droughts, blights, &c. neither to be foreseen nor obviated. The attempt to make such a valuation has in every instance proved its impracticability. Yet the native assessors, employed on this duty, fearing that the avowal of the truth would be thought, by their European superiors, a disqualification for office, have invariably produced specious accounts of the measurement, culture, and produce of the lands of their respective villages, on which the revenue is nominally collected ; but which the author of these sheets, as well as the highest Indian authorities, have, on examination, always found to be fabrications. The fact is, that the native assessor, aware of the impossibility of executing the task imposed on him, but feeling at the same time the necessity of presenting some plausible indication of its performance, assembles the most influential persons in the villages ; and this conclave agree among them-

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selves to write against the names of each cultivator the portion of produce, or the sum of money, he is required to pay. This is not only an arbitrary proceeding, full of error, but liable to all the abuses in favour of men of influence, and to the detriment of more helpless inhabitants, which may be expected from persons, whose propensities to corrupt dealing are not to be controuled. So little pretension, indeed, have these accounts to accuracy, that some have been found to contain items of cultivated lands, with a tax annexed equal to and often greatly exceeding, the value of the gross produce. In other instances, tracts of cultivated lands have been wholly omitted; and in others, a minute specification given of produce, from spots never known to have been any thing but waste, or jungle. The native assessor, however, is aware that the higher he raises the revenue of the villages within his survey, the more he will recommend himself to the favour of his European superior: and the collector himself, also knows that the constant increase, misnamed "improvement," of the revenue will always be his strongest claim on the revenue board, and government, at the presidency, to praise

and promotion. In consequence, each collectorship has been taxed, or assessed, to the utmost farthing, which it was possible to extort from helpless Ryots; with the reserve only of what was necessary for the private embezzlement of the native officers.

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Can we then wonder at the universal and wretched poverty which this system has entailed on the country? or that the Committee of the House of Commons, in describing it, should say that “the whole system” thus resolved itself, on the part of the public officers, into habitual extortion and injustice,” whilst “what was left to the Ryot was little more than what he was enabled to secure by evasion and concealment?”*

The same view of Indian systems of finance is given in various official documents, and works of high authority. But the most important is the very accurate and luminous judgment passed on this subject by the Court of Directors in their letter to Bengal of the 19th September 1792, in which they observe—“The finance principle of the Mogul government, which was *to collect continually*

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“ *upon the actual produce of lands*, has from its
 “ nature led to concealment, chicanery and
 “ fraud. In proportion as the demands of the
 “ sovereign were enhanced, these acts were
 “ multiplied, and the character of the people
 “ of every rank debased. The great extent
 “ of the provinces now held by us, the vast
 “ details of their accounts, voluminous for
 “ every village, and particularly liable to
 “ falsification, loss, and decay; the igno-
 “ rance, incapacity, and want of principle,
 “ too common among the Zemindars; the
 “ changes perpetually happening throughout
 “ the country among the native officers of the
 “ revenue, the corruption of these officers,
 “ their fraudulent alienations of land, their
 “ indolence and mismanagement; the general
 “ inexperience of our servants in revenue
 “ affairs during the first years of the De-
 “ wanny; and the frequent alterations which
 “ have since taken place, both in respect to
 “ them, and to the mode of administering the
 “ finances; the very different nature of our
 “ government, and the calamities which the
 “ country has sustained; all these circum-
 “ stances, to mention no others, have con-
 “ curred to involve the real amount of the
 “ produce of the lands in great intricacy and

“obscurity; and the same causes, joined
 “to the unceasing struggle between oppres-
 “sive exactions and fraudulent evasions, have
 “produced numberless pretences and dis-
 “guises, increasing continually both the ne-
 “cessity and the difficulty of instituting
 “effective laws for the restoration of recip-
 “cal equity and good faith.” In a subse-
 “quent paragraph it is added, that our govern-
 “ment “had been occupied in all time past” (a
 “period of near thirty years) “in a degrading
 “struggle, perpetually subsisting throughout
 “the country for taxes and rents.”*

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These are the reasons which the Court ad-
 duced for concurring in the famed Zemindary
 or permanent settlement—a system intro-
 duced by the Marquis Cornwallis in 1789, no
 doubt with the best and most humane in-
 tentions, but certainly with very imperfect
 knowledge of the country: and without due
 consideration of existing rights, or the con-
 sequences likely to flow from so abrupt and
 important a change.

But a short review of the proceedings of
 the revenue department, previously to 1789,
 will best exemplify the state of the country,

* 2nd Report, Appendix, p. 166.

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and how far it was prepared for the important change then introduced. And as the Mogul or Mussulman system was thus the foundation of our own, it is right we should first understand how the archetype itself was constructed.

SECTION II.

REVENUE SYSTEMS IN BENGAL PREVIOUS TO 1789.

MUSSULMAN ADMINISTRATION.

Considering the great importance of this part of the subject, I must entreat the reader's patience while laying before him some dry details of the origin, progress, and principles of revenue settlements in India. The account given in the preceding section, although the result of practical experience, may still be said to be but general assertion. Inquisitive minds will probably require some more satisfactory illustration. The following facts are therefore submitted, as being of undeniable authenticity.

In the Fifth Report of the Select Committee of the House of Commons, of July

1812, and its appendix,* it is stated that the settlement of Bengal, in Akbar's time, (1582) by Raja Tooder Mull, or Turymull,—that is, the revenue settled on the lands,—and called Tumar Jumma, or standard assessment, amounted to	Rupees. 10,693,152	BENGAL. Revenue settlements previous to 1789. Mussulman administration.
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In 1658, some few lands were added, and the revenue was raised by Sultan Suja, but chiefly by means of additional imposts called Abwabs,† to 13,115,907

In 1722, by Jaffier Khan, it was raised by means of additional Abwabs,† to 14,547,043

In 1728, by Suja Khan, do. do. to 16,418,513

In 1755, by Ali Verdi Khân, do. do. to, 18,644,067

In 1763, by Cossim Ali Khan, do. do. to 25,624,223

This revenue was collected under fourteen

* Vide Mr. Shore's (Lord Teignmouth) Minute of June, 1789, App. page 176, et seq. and the Statement (No. 1.) accompanying it, page 221.

† See Note to the following page.

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 Revenüe sa lands, and Jagheer lands) included the
 settlements
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 tion.

* A description of the taxes collected under these fourteen heads will be useful, to give the reader some idea of the nature of Indian systems of revenue. They are as follows :

<i>Khalsa lands — Exchequer lands</i>	} The aggregate of these two constitute the whole of the lands paying revenue to the state — and the tax levied thereon is called the standard assessment.
<i>Jaghire or assigned lands — Lands appropriated for the maintenance of military and other officers of Government</i>	

Abwab Soubahdary, or Vice Royal Imposts.

Wojuhaut Khasnoveesy — Fees or dues to the Government writers.

Nuzzerana Moccurrey — An item introduced by Sujah Khan, being fixed pecuniary acknowledgments, paid by Zemindars for improper remissions, indulgencies, favors, and protection, forbearance from investigations of the value of land, or on being freed from the immediate superintendence of farmers ; but ostensibly to defray the charge of presents sent to the Court on Mussulman festivals.

Zer Mathout — An item of Soubahdary Abwab, or cesses, established by Sujah Khan, consisting of four articles ; 1st, Nuzzer poonah, or presents exacted from Zemindars by officers of the Exchequer at the festival of the annual settlement ; 2nd, Bhay khelaut, or price of robes bestowed at the same time on considerable Zemindars, as tokens of investiture ; 3rd, Pushta bundy, keeping up the river banks in particular places ; 4th, Russoom nezarat, or commission of 10 annas per mille on the treasure

original "standard assessment." The remaining twelve were called Abwab, or viceregal imposts; and having been augmented under

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brought from the interior. This Abwab formerly existed; but was rendered permanent by Sujah Khan.

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Mathoot Feelkaneh—An imposition established by Sujah Khan to defray the expense of feeding elephants.

Foujdary Abwab—Assessments made by the Foujdars (criminal and police magistrates). Also a Soubahdary impost established by Sujah Khan; being in the nature of a territorial assessment, levied from the Foujdars, on the frontier districts, which were imperfectly explored, and brought into subjection to the ruling power of the state.

Chout Marhatta—The Marhattas fourth. An Abwab introduced by Aliverdi Cawn, to make up for the decrease of revenue experienced by relinquishing to the Marhattas a large portion of territory, as a commutation of the tribute long demanded by that nation from the Moghul Government.

Ahuk and Kist Gour—One of the Abwab taxes established by Ali Verdi Khan, for defraying the expense of purchasing lime at Sylhet, for the use of Government, and bricks from the ruins of the City of Gour.

Nuzzerana Munsoor Gange—A present on account of the grain market; an item of the Soubahdary Abwab, established by Ali Verdi Khan.

Keffayet—Profit resulting from the revenue investigations of Meer Cossim; being an item of the Soubahdary Abwab, or cesses, arising from Jaghires, and other lands held at reduced rates by the principal officers of Government; which were added to the public rent. Also increase of revenue from the enquiries into the resources of the Khalsa lands.

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Jumma.

each successive Nazim,* or governor, constituted, at length, in Cossim Ali's time, a greater sum than the whole of the original or standard settlement.

The Tumar Jumma, or as it is also called Tukseem Jumma, and Assul Jumma, being often referred to in official records as a standard of high authority; and the same mode of assessing lands having been adopted, or professed to be adopted, in our revenue settlements in India; the reader should be informed of the principles on which this celebrated standard was framed.

Serf Sicca — Discount on the exchange of rupees; an item of the Soubahdary Abwab, established by Ali Verdi Khan, or by Cossim Ali Khan.

Keffayet Foujdaran — The same as Keffayet, q. v., but levied on lands appropriated for the civil and military expenses of Foujdars.

Towfeer Jaghiredaran — Increase of, or from, Jaghiredars; an item of Soubahdary Abwab, or cesses, consisting of an increase of revenue from Jaghires, appropriated to the support of troops, sometimes to military officers, and to other public individuals.

These Abwabs or taxes, being levied at the discretion of the provincial viceroys, opened a field for boundless exaction. The very names and nature of the taxes, coupled with the character of the provincial Government, sufficiently indicate the fact.

* Nazim — governor of a province, and minister of criminal justice, styled also Nawab, and Soubahdar.

In the Ayeen Akbery, or institutes of Akbar, it is stated that the lands of the empire were formerly measured, and divided into Beegahs of 3600 Ilahee square Guz* each, or supposed to be so measured and divided. The exact dimensions of the Ilahee Guz were first settled by his majesty; who next commanded that the lands should be classed under the following denominations:—

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Poolej. Or land cultivated for every harvest;
being never allowed to lie fallow.

Perowty. Land kept out of cultivation for a short
time, that the soil may recover its strength.

Checher. Land which had lain fallow three
or four years.

Bunjer. Land which had not been cultivated
for five years and upwards.

* A measure, it is said, of 41 fingers, or of the breadth of 54 Iscunderes (a round silver coin adulterated with copper). The Ayeen Akbery, part iii. p. 303, mentions many different kinds of Guz. To obviate the confusion attending this multiplicity of measures, the Emperor Akbar established the above-mentioned Ilahee Guz. In another place, the Guz is stated to be equal to 24 inches; at which rate a Beegah would be about one third of an English acre. The Beegah abovementioned is by other writers called Jurceb of 60 square measures of 60 Guz each, into which the lands of a Mussulman empire, or kingdom, were pretended to be divided by actual measurement; after which, the produce and value of the land was also pretended to be ascertained, and the revenue fixed accordingly. In this Mahomedan regulation we have the foundation, and model, of later Ryotwar surveys and assessments.

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“ Both of the two first mentioned kinds of
“ land, viz. Poolej and Perowty, are of three
“ sorts: best—middling—and bad. They
“ add together the produce of a Beegah of
“ each sort, and a third of that aggregate sum
“ is the medium produce of one Beegah of
“ Poolej land—one third part of which is the
“ revenue settled by his majesty.”*

Two tables are annexed—one to shew the produce per Beegah of eleven different articles cultivated in the Poolej and Perowty lands for the spring harvest; and the other, of nineteen other articles for the Autumn harvest; with the proportion of revenue in kind payable on each article, according to the principles above laid down. That the reader may judge of the operation, in practice, of this highly celebrated mode of measuring and assessing lands, I shall here apply the rule to one article from each table. The ratios thus deduced will be equally applicable to every other article.

* Ayeen Akbery, p. 306. The same terms are used to this day to express the different descriptions of land in the upper provinces of Bengal. The rule for the division of produce is, however, somewhat different. Instead of one-third of the medium produce, as in Akbar's time, modern rulers have found it more convenient to take to themselves the produce of Politch (Poolej) lands, leaving only $\frac{2}{3}$ to the Ryot.—Vide Sec. 12. Reg. IX. of 1805.

FOR THE SPRING CROP—TAKE WHEAT.

				Maunds.	Seers.	BENGAL. Revenue settlements previous to 1789. Tumar Junna.
The produce of a Beegah of the best sort of Poolej is stated, in the table, to be.....				18	0	
Ditto	ditto	middling	ditto....	12	0	
Ditto	ditto	worst	ditto....	8	35	
The aggregate produce of 3 beegahs of different sorts				38	35	
One third of the preceding, being the medium produce of a Beegah, is				12	38½	
And one-third of the medium produce, being the proportion fixed for the revenue, is.....				4	12½	

FOR THE AUTUMN CROP—COTTON.

The produce of a Beegah of the best sort of Poolej is stated to be				10	0
Ditto	ditto	middling	ditto....	7	20
Ditto	ditto	worst	ditto....	5	0
Aggregate produce of 3 Beegahs of different sorts				22	20
One-third of the preceding, being the medium pro- duce of a Beegah, is				7	20
And one-third of the medium produce, being the proportion fixed for the revenue, is.....				2	20*

In this simple application of the rule, it will be observed that the “proportion fixed for the revenue,” is 50 per cent of the gross produce of

* For the Tables themselves the reader is referred to the Ayeen Akbery as above quoted. It is not thought necessary in this treatise to do more than explain the *principles* on which they are framed.

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A similar table is annexed for the Bunjer lands ; in which the revenue is stated as gradually encreasing for four successive years, till it should reach the “ standard assessment.”

From Checher, the revenue was collected as follows—“ the first year two fifths of the “ produce—second year three fifths—third “ and fourth years four fifths each *—and the “ fifth year as Poolej.”

“ The husbandman (it is added) has his “ choice to pay the revenue, either in ready “ money, or by Kunkoot, or by Bhawely.”† With a view to money payments, persons were expressly appointed to learn, and report, the current prices of every province in the empire. Kunkoot means an estimate by inspection of the crop while standing. Bhawely, a division of it after it is gathered.

* These I presume, are intended to express so many parts or portions of the “ standard assessment,” not the gross produce.

† Ayeen Akbery, Part III., p. 314.

The money rates, at which the revenue of a Beegah of Poolej land was fixed, are next particularized in Tables of nineteen years'* collection, commencing at the 6th year of Akbar's reign, (A. D. 1561) and concluding with the 24th, (A. D. 1579). These tables contain a specification of the rates of revenue, in each year of the period, on fifty different articles of produce distinguished, as before, into Spring and Autumn crops. They are said to have been constructed after the most diligent investigation; and with reference apparently to the principles above laid down.

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Abul Fazel, however, informs us that this system was productive of much inconvenience, oppression, and complaint. Wherefore his majesty, to remedy these evils, ordered a settlement to be concluded, for ten years; by "which resolution giving ease to the people, he procured for himself their daily blessings."

The mode adopted was as follows:—

In each Purgunnah, or district, there was, it appears, a Canongoe; and in each village a Putwary. These officers were public accountants, whose business it was to keep regular accounts, or registers, of cultivation,

* Nineteen years is a cycle of the moon, during which period the seasons are supposed to undergo a complete revolution.

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as well as of every transaction connected therewith, in the divisions, and subdivisions of the country to which they belonged. They were paid by a per centage on the collections, or by an assignment of lands. On the occasion of framing the Tumar Jumma, the provincial Canongoes were assembled at the royal exchequer; where ten principal Canongoes were appointed under Raja Tudar Mull, and Mozeffer Khan,* to collect the accounts of the provincial officers. “Then having taken the “Tukseem Mulk, or divisions of the empire, “*they ESTIMATED the produce of the lands, and “formed a new Jumma.*”

On these grounds a decennial settlement of the revenues was framed; or rather computed. The aggregate of the collections for the last ten years of the preceding period, or from the fifteenth to the twenty-fourth year inclusive of the imperial reign, was taken as a basis; and a tenth part of that total was then fixed as the annual rate for ten years to come.

The Tumar Jumma would thus appear to have been, in the first instance, nothing more than a decennial settlement. In the second volume

* Tudar Mull, and Mozeffer Khan, were appointed financial ministers in the 15th year of Akbar's reign, or A.D. 1570.

of the Ayeeen Akbery, however, we have a history of the twelve Soubahs or viceroyalties of Hindostan, in which a detail is given of the Tukseem Jumma; that is, the precise portions of revenue attaching to each village, or subdivision, of the different provinces; whence we may conclude that it continued in force after the ten years had expired; since it is often referred to as a standard of high authority.

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A closer inspection therefore is necessary of the tables of nineteen years' rates, on which this Tumar, or Tukseem, Jumma is proved to have been founded. For this purpose I have extracted from the Ayeeen Akbery (vol. i. part iii.) one of the tables—that for Allahabad—being the nearest to Bengal, and here subjoin it; that the reader may compare it with the remarks contained in the present treatise; judge for himself how far such complicated details are suited to the object of valuing and assessing lands; and what degree of reliance ought to be placed on statements furnished at the unchecked discretion of men, among whom integrity of conduct (such is the natural consequence of despotic rigor) is held to be either ridiculous, or a proof of imbecility.

TABLE of NINETEEN YEARS' RATES of REVENUE, collected from a

THE SPRING HARVEST OF THE SOUBAH

[illegible]

THE AUTUMN HARVEST OF THE SOUBAH

[illegible]

Beegah of Poolej Land, calculated in Dams; of which 40 = 1 Rupee.

OF ALLAHABAD — NINETEEN YEARS' RATES.

16th Year.	17th Year.	18th Year.	19th Year.	20th Year.	21st Year.	22nd Year.	23rd Year.	24th Year.
42 to 100 50 13 to 40 50 to 100 28 to 70 100 to 130 60 to 70 26 to 64 26 to 44 18 to 40 17 to 36 17 to 40 120 to 160 12 to 16 40 to 48 70 to 100 70 to 100 36 to 70 24 to 30 24	42 to 100 50 32 to 45 50 to 100 32 to 50 100 to 130 60 to 70 30 to 64 26 to 44 24 to 40 14 to 36 14 to 40 120 to 160 12 to 16 40 to 48 70 to 80 70 to 100 36 to 70 24 to 34 24	48 to 70 50 20 to 45 40 to 100 30 to 50 100 to 130 52 to 70 18 to 64 22 to 44 15 to 40 16 to 36 15 to 40 80 to 160 8 to 16 36 to 46 60 to 100 70 to 100 36 to 70 23 to 40 24	40 to 70 50 20 to 45 40 to 100 21 to 50 100 to 130 50 to 70 20 to 64 24 to 44 15 to 40 16 to 23 17 to 34 66 to 160 9 to 16 38 to 46 52 to 100 70 to 100 36 to 70 20 to 40 25	42½ to 62½ 33 to 50 30 to 74 40 to 100 22 to 50 100 to 130 43 to 70 22 to 31 25 to 43 18 to 43 14 to 23 17 to 44 43 to 160 12 to 42 22 to 42 52 to 70 70 to 76 50 to 73 20 to 39 25	48 to 86 — 43 to 57 44 to 60 22 to 47 100 to 130 56 to 70 23 to 28 26 to 46 24 to 36 16 to 23 18 to 44 86 to 120 12 to 16 36 to 42 52 to 73 72 to 76 52 to 82 20 to 26 25	62½ to 86 36 to 75 33 to 50 46 to 60 45 to 83 100 to 130 56 to 70 20 to 27 28 to 36 21 to 35 14 to 23 18 to 44 86 to 120 12 to 16 32 to 42 70 to 73 72 to 76 52 to 72 20 to 25 25	40 to 62 26 to 75 22 to 44 43 to 60 38 to 56 100 to 130 56 to 70 18 to 22 22 to 30 25 to 28 14 to 23 17 to 28 86 to 120 12 to 16 40 to 42 52 to 73 72 to 76 28 to 80 14 to 25 16	40 to 75 40 to 63 21 to 43 37 to 60 24 to 56 100 to 130 56 to 70 18 to 24 22 to 44 17 to 38 14 to 30 18 to 41 86 to 120 12 to 16 40 to 50 52 to 73 70 to 95 40 to 80 16 to 24 25

OF ALLAHABAD — NINETEEN YEARS' RATES.

16th Year.	17th Year.	18th Year.	19th Year.	20th Year.	21st Year.	22nd Year.	23rd Year.	24th Year.
200 100 to 144 56 to 76 36 to 50 48 90 to 120 70 to 100 30 to 50 29 to 46 28 to 42 32 to 46 26 20 21 to 33 10 20 13 to 24 20 to 36 22 to 29 130 to 160 70 to 80 32 to 44 100 70 36 58 10 to 12 180 —	200 86 to 110 56 to 76 36 to 58 48 70 to 120 60 to 100 39 to 40 22 to 46 28 to 42 32 to 46 26 20 20 to 44 10 10 to 40 13 to 24 20 to 36 22 to 29 120 to 180 70 to 80 32 to 44 100 60 36 58 10 to 12 180 100	200 100 to 120 56 to 76 34 to 58 48 70 to 120 50 to 100 28 to 40 20 to 46 22 to 42 30 to 46 26 to 28 20 to 22 20 to 22 10 to 22 10 to 24 20 to 36 17 to 29 130 to 160 76 to 80 24 to 44 100 60 36 58 10 to 12 180 100	170 to 200 100 to 130 50 to 76 37 to 57 48 70 to 120 50 to 100 28 to 40 18 to 46 25 to 42 38 to 46 22 to 26 16 to 40 16 to 36 7 to 22 10 to 22 8 to 24 18 to 36 13 to 29 76 to 80 24 to 44 100 60 36 58 12 to 19 180 100	160 to 200 86 to 134 54 to 78 37 to 58 60 70 to 120 60 to 94 26 to 38 13 to 30 22 to 44 32 to 48 29 to 46 20 to 48 21 to 38 7 to 14 7 to 22 10 to 21 20 to 38 19 to 39 132 to 140 60 to 88 32 to 40 100 60 24 60 to 80 10 to 14 160 100 20	180 to 200 86 to 165 49 to 77 42 to 59 44 70 to 123 60 to 94 22 to 32 22 to 28 21 to 44 28 to 56 22 to 54 20 to 48 26 to 48 7 to 14 8 to 22 11 to 23 14 to 28 25 to 32 132 to 140 60 to 90 26 to 40 100 60 24 60 to 80 10 to 15 200 100 20	180 to 200 86 to 170 49 to 77 40 to 50 65 80 to 102 60 to 94 24 to 32 16 to 20 21 to 40 34 to 56 20 to 54 20 to 48 31 to 48 7 to 14 7 to 14 15 to 23 14 to 28 25 to 32 132 to 140 80 26 to 40 100 60 24 60 to 80 10 to 14 200 100 20	180 to 200 76 to 170 56 to 76 36 to 44 65 70 to 102 60 to 86 24 to 52 16 to 27 21 to 45 30 to 50 32 to 40 24 to 40 22 to 30 10 10 to 18 14 to 24 14 to 28 22 to 28 132 to 140 80 26 to 40 100 60 18 60 to 80 10 to 14 240 160 20	180 to 200 70 to 126 36 to 76 30 to 61 65 50 to 70 60 to 99 24 to 46 16 to 38 24 to 45 26 to 56 24 to 41 23 to 61 21 to 39 7 to 14 7 to 17 12 to 22 14 to 30 18 to 28 132 to 160 80 26 to 40 100 60 29 60 to 80 10 to 14 240 100 20

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One would think that the bare inspection of this table was sufficient to carry conviction of the futility of any attempt, by ordinary surveyors and assessors, to impose just and equal rates on such a variety of products; all differing in value; liable also to differences from the degrees of skill and industry employed, and the various descriptions of land on which they are raised. Yet these are the accounts on which Tumar Jummas, and Ryotwar settlements, are founded. This, indeed, may be taken as a fair specimen of an Indian revenue account. It professes, as the reader will perceive, to exhibit perfect order and precision; but it is open to the following further objections.

For the first nine years, or up to the fourteenth inclusive, there is little variation in the annual rates. They are mostly a fixed sum, on each article. Take sugar cane, for an example, rated at 180 dams per Beegah; which is the rate fixed for the whole province. Now if this rate be the result of classifying, and assessing Poolej land according to the rule laid down in *page 300*, it implies that all the lands of the viceroyalty 270 miles long, by 120 broad (Hamilton) are, or may be equally divided into best, middling, and worst, sorts; which is evidently impossible. This tax, like all the others for the same period, must therefore have been arbi-

trarily imposed ; and unequal in its bearing, on the various qualities, and situations of land. *

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* To render this more intelligible, let us suppose, according to the rule for classifying and assessing Poolej land, that a Ryot had three Beegahs of land ; of which the value is as follows :—

Best sort	720 Dams.
Middling ditto.....	540
Worst ditto	360
Total produce....	1620

Of which one third is taken for the me-

dium produce, or 540

And one third of the medium produce for re-
venue, or 180 Dams.

But in so large an extent of country, where the quality of the soil must be almost infinitely diversified ; let us suppose another Ryot to be possessed only of the middling and worst sorts of land, his account would then stand thus :—

Produce of one Beegah of middling

Poolej land 540 Dams.

Ditto of two ditto worst ditto..... 720

Total produce.... 1260

Of which one third for medium

produce, or 420

And one third of the medium produce for re-
venue, or 140 Dams.

. Other varieties of soil and produce, would give still wider results ; whence it appears that an uniform rate per Beegah, would fall very unequally on different Ryots ; and that what

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From the fifteenth to the twenty-fourth years inclusive, the rates vary considerably. Tudor Mull and Mozeffer Khan were at this time financial ministers; and from the enquiries prosecuted by them into the revenues, with a view to the formation of the Tumar Jumma, it is not improbable the Canongoes may have been desirous of evincing signs of diligence and accuracy, by exhibiting more detailed accounts of the revenues of each district; or the figures contained in the ten last columns may represent the amount of the actual collections. In this respect the Ayeen Akbery leaves us in doubt; for whilst it avows the Tumar Jumma to have been founded on these ten years' collections, it admits the first five to have been made "on the representations of men of integrity; and moreover that during this period the harvests were uncommonly plentiful."* We may therefore

might be a moderate tax in one instance would be most oppressive in another.

The observant reader will also perceive that these taxes are laid on *gross produce*, and have no reference to the cost of production, which is always greater in poor than in rich soils. If — for the sake of illustration — it should cost 200 Dams to raise the 540 Dams worth of produce in the first of the above cases, and 250 to raise the 420 Dams worth in the second, it is obvious that an uniform tax of 180 Dams on the *gross produce* of both these lands would be still more unequal and unjust

* Ayeen Akbery, Part III., p. 316.

conclude the whole of these rates also to be as arbitrarily imposed as the former nine ; and though lowered in some instances below the former rate, they will be found to equal, and even exceed, the amount in others.

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In the latter part of the table indeed, numerous articles of produce are stated, which would seem to have been wholly exempted from taxation for the first nine years ; but subject—some of them—to the heaviest duties of the whole table for the remaining ten ; wherefore we may be allowed to presume that this was not the part of the arrangement for which Akbar, giving ease to his subjects, received their daily blessings.

But besides the classification of the lands into “ best, middling, and worst sort,” which of itself, opens a wide field to error and fraud ; it will be further observed, of the preceding table, that it contains, as above stated, fifty different articles of produce ; all differing in value ; and consequently assessed to the revenue, at rates varying from 7 to 240 dams per Beegah, with forty-eight intermediate rates. If then we could suppose the Canon-goe’s register to be correct at any given time, it could not long continue so. Ryots would frequently find it advantageous to change the cultivation of one product for another ; or they might take waste lands into cultivation,

BENGAL. or old spots might be abandoned. In all these cases if the system of check and controul were so complete that a Ryot could do neither one, nor the other, without a previous reference to the Canongoe, and the principal authorities of the district, the labour of procuring their sanction, the delay of awaiting the Canongoes' convenience, and the bribes or fees to be paid for official concurrence in the change, would be felt as an intolerable grievance. Innumerable changes therefore, of this description must have occurred continually, either unknown to the local authorities, or with their collusive sanction; so that the necessary alterations never were, and in most cases never could be, made in the Canongoes' accounts.

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But it is certain that these fifty products, even if they could be accurately assessed, would be classed in the first instance, as favour, influence, fear, or bribery might dictate—in other words, that fields of 7, 20, 50, or 60 dams would be written in account, where products of 100, 150, or 200 dams were actually cultivated, and *vice versâ*. Hence it is, that Canongoes' accounts have always been found on examination, to be complete fabrications, or mere conjectural estimates. The conclusion here drawn would be natural enough, from what we know of the abuses

and corruptions committed in far more civilized communities, where the actions of men are not under efficient controul; but in India it is so fully attested by authorities, which might be quoted, from Abul Fazel himself, down to the best and most experienced of our own revenue servants, as to leave it now an undisputed fact.

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Of the decennial settlement Abul Fazel says, that it was “somewhat less than the former one.” How much is not stated; but we are left to form no favourable conjecture of the “former one,” when we are told by the same authority, that what was exacted by Sheer Khan “*exceeded the present produce of lands;*” on which account it further appears that “there had hitherto been a wide difference between the settlements and the receipts”—in other words, large outstanding and irrecoverable balances.

The duties on manufactures called Jehat, which used to be ten per cent, were reduced by Akbar to five per cent.

Abul Fazel further informs us, that “His Majesty, whose bounty is boundless as the sea, remitted a variety of vexatious taxes, which used to equal the quit rent of *Hindostan.*” If by this last expression is meant the Tumar Jumma, their aggregate amount could be no trifle. The remitted taxes are

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called by Abul Fazel, Seyerjehat.* A list is subjoined for the reader's inspection,† to shew of what items an Indian revenue assessment commonly consists.

* Abul Fazel explains the revenue terms here used, as follows. "Summarily, the quit rent is called Mal—the tax on manufactures Jehat—and all other imposts are in general named Syerjehat."

† *List of Taxes said to be remitted.*

- "Jesyeh—Capitation tax paid by the Hindoos.
 - "Meer Behry—Port duties.
 - "Kerrea—An exaction from each person of a multitude assembled to perform any religious ceremony.
 - "Gawshemary—Tax on oxen.
 - "Sirderukhty—Tax on every tree.
 - "Peishcush—Presents.
 - "Feruk Aksam Peesheh—Poll tax collected from every workman.
 - "Daroghaneh, (police officer.)
 - "Tesseeldary, (subordinate collector.)
 - "Fotedary, (money-trier.)
- } Taxes made for those officers of government.
- "Wejeh Keryeh—Lodging charges for the above officers.
 - "Kheryteh—For money bags.
 - "Serafy—For trying and exchanging money.
 - "Hassil Bazar—Market duties.
 - "Nekass—Tax on the sale of cattle, together with taxes on the following articles: hemp, blankets, oil, and raw hides.
 - "There were likewise taxes on measuring, and weighing,
 - "and for killing cattle, dressing hides, playing at dice,
 - "and sawing timber; Likewise,
 - "Rahdary—or passport.
 - "Pug—a kind of poll tax.

That these taxes were actually remitted during Akbar's reign may be believed by those who can place faith in miracles, and think despotism the most forbearing of human governments ; but with every allowance for the elevation of Akbar's mind, compared with the rest of his race ; when we reflect on the incidents of his reign — the little controul he had over his Viceroys, with whom he was in a continual state of war, the character of the people, and, more especially, of the local officers in power,—we may, as to the reality of this boasted remission, much more safely exclaim with the Roman Poet “ *Credat Jūdæus Appella, non ego.*”

Whether the Seyerjchat duties were, or were not, remitted in Akbar's time is, however, of

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“ Hearth money.

“ A tax on both the buyer and the seller of a house.

“ Ditto, on salt made from earth.

“ Bilkutty—or permission to reap the harvest for which something was exacted.

“ Tax on putty (nemed)—Felt.

“ Tax on lime.

“ Tax on spirituous liquors.

“ Tax on brokerage.

“ Tax on fishermen.

“ Tax on storax.

“ In short, all those articles which the natives of Hindostan comprehend under the description of Seyerjehat.”

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no consequence to this inquiry. Even if re-mitted, they were re-established afterwards, or taxes of the same import: for many of them are found, though under different names, included in the above-mentioned Abwabs of Akbar's successors; and constituted so objectionable and oppressive a source of exaction; in later times, as to cause their abolition by Lord Cornwallis in 1789.

Finally, we are informed that in Bengal, the attempt to enforce Akbar's new financial system—which “giving ease to the people, procured for him their daily blessings”—occasioned so formidable an insurrection of the Jaghiredars of that, and the neighbouring, province of Behar, as to endanger the stability of the imperial throne. Mozeffer Khan, one of the framers of the system, was then Governor of Bengal, and, in attempting to suppress the insurrection, was overpowered. He was besieged in the fort of Tondah; obliged to surrender; and afterwards murdered by the rebels. The Raja Tudor Mull was then appointed his successor. He obtained some partial successes against the rebels, but accomplished nothing of importance; and was ultimately superseded.*

* Stewart's Hist. Beng. pp. 166 to 175.

As far therefore as can be learnt from history, it does not appear that this highly extolled system ever was carried into effect in Bengal. We might perhaps further assert, that it never was carried into effect anywhere; and that its existence was chiefly, if not wholly, confined to the books of Tudor Mull and his Canonsgoes.*

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The preceding particulars of the Tumar

* I must observe, in regard to the events mentioned in the text connected with the Tumar Jumma, that there is an apparent discrepancy as to dates which may need explanation. From Mr. Shore's Min. June 1789, it would seem that the Tumar Jumma of Turymull was framed, or only introduced into Bengal, in 1582; but this was clearly not the year of its formation; for according to Major Stewart, Mozeffer Khan was murdered in 1580; and Tudor Mull, who succeeded to the Government, and failed in his attempts to reduce the country to submission, was superseded in 1582, by the appointment of Khan Aazim. The Tumar Jumma, therefore, could only have been acted upon in Bengal, if at all, after that province, and Behar, had completely submitted to Akbar's arms. It may be inferred from the Ayeen Akbery that the Tumar Jumma was framed by Mozeffer Khan and Tudor Mull, about the year 1578 or 79. Mr. Shore however admits, (par. 464), that although the "Tukseem (divisions or constituent parts of the "Tumar Jumma) of Turymull, was adhered to for a long "period, and well adapted to the circumstances of the coun- "try, and the name still kept up; there is reason to "suppose that long before our accession to the Dewanny, a "new Tukseem (a worthy scion no doubt of the old stock) had "in fact taken place"; adding in par. 515, "*It is at the*

BENGAL. **Jumma** are chiefly taken from the *Ayecn Akbery*, Vol. i. pp. 299, to 374, and the tables therein given.

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Of the Mahomedan financial system there is a more precise account given in a valuable work, entitled "*Observations on the Law and Constitution of India*," in which the law itself is given as explained, and illustrated, by its most orthodox commentators. We hence

"same time acknowledged to be partial, incorrect, and often inapplicable to the present state of things."

Of the rebellion above noticed in Bengal and Behar, it may not be irrelevant here to add, that when we reflect on all the occurrences of Akbar's reign, the never-ending warfare, insurrections, treasons and conspiracies, with which he had to contend, it is impossible to conceive that any thing like the established order of law, and civil government, could exist in any part of his extensive dominions. Akbar, like Charlemagne in the West, was the ablest barbarian of his day. By superior talent, or superior bravery, he conquered, and retained all the provinces of the Moghul empire — as intimated in the imperfect sketch of his reign given in Part II. ; and he thus attained the distinction of a great name, because he was the most gifted, or the most fortunate, of his contemporaries ; and because his victories were not always stained with the cruelties and severities common to the times. His military exploits alone were sufficient, in the days in which he lived, to raise his reputation to the highest pitch of worldly glory ; and we all know, even in modern times, how slender appearances of generosity or kindness in great characters, and in princes more particularly, are apt to be blazoned forth as proofs of the most exalted magnanimity and virtue.

learn that a Mussulman conqueror is authorized “by law,” to carry into captivity and reduce to slavery, the “infidel” inhabitants of a conquered country, like India; *that every right and interest which the conquered inhabitants before possessed, ceases and determines by the very act of conquest*; that the former inhabitants may consequently be removed, and another people placed in their room at the will of the conqueror; but that the old inhabitants may be suffered to remain “under the “conditions required by law,” which are the payment of Khurauj or land tax, and the Jus-yeh or capitation tax; for the discharge of which, or at least the former, the land is held answerable; and the actual property of the soil vested, or established, in its actual cultivators. The sources of Mussulman revenue are thus stated to be—

1st. The Khurauj—explained to be one-half the gross produce of land; in some instances less. The best description, however, of this impost is given by the great lawyer Shumsul Aymah Surukhsee, who says, “There shall be left for every one who cultivates his land, as much as he requires for his own support, till the next crop be reaped, and that of his family, and for seed. *This much* (miserable pittance!) *shall be left him*;

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 Revenue “ public treasury.”*

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2nd. The Jusyeh—or capitation tax, particularly attaching to non-Moslem or infidel subjects, and as some have it, “ an equivalent “ for sparing their lives,” amounted to 48 Dirhems† yearly, on the wealthy class; 24 on the middling; and 12 Dirhems on the lower classes; and yielded, according to the author’s computation, about ten millions sterling, from the Moghul empire in India, or a 12th part of the whole land revenue.

3rd. The third source of Mussulman revenue was tribute from tributary tribes or states. This was settled by convention, and was always arbitrary.

4th. Oosher-ut-tujaurut—customs, or tithe, on merchandize in transit, levied at the rate of $2\frac{1}{2}$ per cent. on a Moslem; 5 per cent. on a Zimnee (infidel subject); and 10 per cent on a Hurbee, or subject of a foreign state.

5th. Zukaut—or tax on brood cattle; that is, on camels, kine, horses, sheep and goats; it is payable only by Mussulmans, and the object of it “ purification.”

6th. Zukaut—a tax of $2\frac{1}{2}$ per cent. on gold and silver bullion, ornaments, and plate made

* Obs. p. 34. † A Dirhem is equal in value to about $9\frac{1}{2}$ d.

of the precious metals; also on merchandize not in transit; stock in trade; every thing, in short, yielding a profit or increase, was liable to this tax.

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7th. Sudukut ul Fetz—alms at the Eed (festival) of Fetz. Every Moslem, male and female, sane and of age, and possessed of 200 Dirhems of property, besides his house, furniture, apparel, &c. is liable to this tax.

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8th. Khooms—a fifth; or a fifth part of prize or plunder taken in war, of the produce of metal mines, of treasure trove, and wrecks; which fifth was always required to be sent to the imperial exchequer.

9th. Escheats—property without legal heirs escheated to the crown. These were of frequent occurrence.

10th. War tax—"The war tax might be made, and no doubt was made, a fruitful source of exaction in India, as the occasion for such exaction could seldom be wanting."

These are stated to be the *legitimate* sources of revenue under a Moslem government; but *de facto*, other imposts existed in India, of which a list is above given (*pp.* 314 to 315); and further confirmed by the author here referred to.* We may therefore conclude that the *legitimate* sources of revenue constituted

* Observations on the Law and Constitution of India, p. 117.

BENGAL. the Jumma which was annually remitted to the Khalsa or imperial exchequer; whilst the Revenue settlements previous to 1789. viceregal Abwabs, and other imposts, enumerated in preceding pages, went to enrich the viceroys and other subordinate officers of the Mussulman administration. state, at whose mercy, and discretion, apparently, they were left to be collected.

Of the Khurauj it is added, that it was collected in money on green crops, at the rate of 5 Dirhems per Beegah, and on dry crops, one-third of the average produce, as before explained from the Ayeen Akbery. A wheat-field paid a Kufeez (about 19lbs.) in wheat, and a Dirhem in money, per Beegah; a vineyard 10 Dirhems; and so on. When Ryots changed their cultivation from less to more valuable crops, they were required to pay the higher rates; and always to pay the Khurauj, though the land were left uncultivated; because (it is added) they had the power of cultivating if they chose.*

In this enumeration of taxes we have a specimen of the practical operation of Mussulman law, as applied to conquered infidels. Although the Hedaya† and other commentaries, state the rate of taxation in general terms, to be one-half, or one-third, the gross produce

* This rule will be found to have been adopted into later Ryotwar Settlements. Vide *infra*.

† Vide p. 281.

of land, or a supposed equivalent in money, yet the rule given by Aymah Surukhsee accorded best with the actual practice, which was to exact from infidel Ryots, whose lives and liberties were thus ransomed, the utmost that could be levied from the produce of their annual labours, without drying up the sources of future supplies. And this appears to be in conformity with the spirit of the Koran itself, in the 8th chapter of which it is stated,* that the spoils taken in war, (in which it is expressly admitted that lands and immoveable possessions are equally included) † are the gain of the captors, with the exception of one-fifth part, which “belongeth unto God and the Apostle, and his kindred, and the orphans, and the poor, and the traveller”; the other four-fifths being equally divided:—a law which was afterwards modified, in chap. 59, by the Apostle reserving to himself the entire disposition of captured property,‡ that it may not be, as he observes, “for ever divided in a circle among such of you as are rich. What the Apostle shall give you, that accept, and what he shall

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* Sale's Koran, Vol. i. p. 207. † Ibid. Vol. i. p. 201.

‡ Ibid. Vol. ii. p. 424.

BENGAL. “forbid you, that abstain from; and fear
 Révenue “ God : for God is severe in chastising”; and
 settlements this, it is added, became the rule for the
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* In Mr. Sale’s preliminary discourse to the translation of the Koran, he gives the following view of the Mahomedan law of war. “ While Mahommedism was in its infancy, the “ opposers thereof taken in battle were doomed to death without mercy; but this was deemed too severe to be put in “ practice, when that religion came to be sufficiently established, and past the danger of being subverted by its “ enemies. - - - - - When the Mahommedans declare war “ against people of a different faith, they give them their “ choice of three offers, viz. either to embrace Mahommedism, “ in which case they become not only secure in their persons, “ families, and fortunes, but entitled to all the privileges of “ other Moslems; or to submit, and pay tribute, by doing “ which they were allowed to profess their own religion, provided it be not gross idolatry, or against the moral law; or “ else to decide the quarrel by the sword, in which last case “ if the Moslems prevail, the women and children which are “ made captives become absolute slaves, and the men taken “ in the battle may either be slain, unless they turn Mahomedans, or otherwise disposed of at the pleasure of the “ prince.”—(Sale’s Koran Prelim. Disc. p. 197.)

Since the persons and lives of conquered infidels were thus at the disposal of their merciless victors, it follows, as a natural consequence, that the “ spoils of war” (which every commentator interprets to include territory, and all immoveable as well as moveable property) should be equally so; wherefore it is so pronounced in the Hedaya, (*Vide p. 281*). Another learned commentator, Malec Ebn ‘Ans, in like manner declares “ the whole to be at the disposition of the Imaum, or

This law will be further noticed hereafter. The object here is merely to show the origin as well as the operation of Mahomedan principles of finance, in which I am the more particular, *because, as will be seen presently, their system of revenue administration was continued, without alteration, by the British Government, on our succeeding to the possession of territory in India.*

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tion.

Of the Tumar Jumma, however, it should be kept in mind, that it professed to be an actual and correct admeasurement of all the lands of the empire, cultivated, and uncultivated; and of the quantity, as well as money value of the produce of every separate field, or Beegah. It may, therefore, be considered as an attempt, on the part of Akbar and his ministers, to methodize the Khurauj (land revenue), or to reduce the collection of it to fixed principles.

Mr. Shore, now Lord Teignmouth, in a very able minute annexed to the fifth Report, considers the Tumar Jumma to be founded on a “knowledge (by which I presume he means “an ascertainment) of the real existing re-

“prince, who may distribute the same at his own discretion.” (Sale’s Disc. p. 200.)

As far, therefore, as regards the financial principles of Mussulman rulers, they would thus seem to be deduced from as sanguinary a law as ever tyrant dared to promulgate.

BENGAL. “sources.” I have given my reasons for entertaining a different belief—for believing in fact, any such *ascertainment*—with the least accuracy or justice, in such extents of country as Hindostan and the Deccan—to be utterly impossible.

Revenue
settlements
previous to
1789.

Mussulman
administra-
tion.

Mr. Shore also speaks of the Tumar Jumma as “calculated to give the sovereign a pro-
“portion of the advantages arising from
“extended cultivation, and increased popu-
“lation ;” and this is a principle which our most eminent collectors in India have always thought, and to this day conceive to be, not only equitable in itself, but perfectly consistent with the best theory of taxation. With the exception, therefore, of Lord Cornwallis’ settlement, and others arising out of it, this principle will be found to pervade all our revenue settlements ; the object being, that the Company’s revenue should either annually, or at longer intervals, increase in quantity and value, like tythes in England, with every improvement in the cultivation or produce of land. Nothing, however, can be more obvious, than that the principle, when carried into effect in a country like India—where the government portion of the produce is always the lion’s share—where the power of men in office is discretionary, and the system itself highly complicated—must necessarily

be a source of incalculable oppression, imposition, and error.

But even admitting that increasing revenue could always be unobjectionally drawn from extended cultivation over fresh lands, it is still of importance to remark that the Abwabs* were of a totally different character. These were real additions to existing burthens, being levied on the fixed rates of the Assul Jumma,* in certain proportions to its amount. These additions are said to have equalled 50 per cent. of the Assul in 1658,† and to have more than doubled that amount (vide p. 298) by Cossim Ali Khan's settlement in 1763. *And it is the aggregate sum thus realized from the country; viz. the Assul and the Abwabs united, which constituted the standard we adopted for our own collections, on succeeding to the Mussulman possessions.*

BENGAL.

Revenue settlements previous to 1789.

Mussulman administration.

Whatever, therefore, may be thought of the Tumar Jumma; no difference of opinion exists

* Assul Jumma—original standard assessment. Abwabs—cesses or imposts subsequently added.

† The impositions of Jaffier Cawn, of Sujah Khan, and of Aliverdi Khan, amounted to 33 per cent on the Tumar or standard assessment of 1658; and those of the Zemindars on the Ryots could not be less (Mr. Shore thinks) than 50 per cent.; for “exclusive of what they collected for the Nazims, “a fund was required for their subsistence and emolument, “which they of course exacted.” Mr. Shore's Minute, Appendix, 5th Report, p. 173.

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settlements
previous to
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administra-
tion.

as to the additions made to it by successive Nazims* under the denomination of Abwabs. Mr. Shore speaks of them as unconstitutional, and liable to the greatest abuses. Of the addition imposed by Jaffier Cawn, Mr. Shore observes “that it was obtained by “measures of the greatest severity—the Ze- “mindars with few, if any exceptions, were “dispossessed of all management in the collec- “tions, and his (Jaffier Khan) own officers “were employed to scrutinize the lands and “their produce. The severities inflicted on “renters in arrears, and upon the Zemindars, “to compel them to a discovery of their re- “sources, were disgraceful to humanity; and “as if personal indignities and torture were “not sufficient, the grossest insults were of- “fered to the religion of the people. Pits “filled with ordure, and all impurities, were “used as prisons for the Zemindars, and “these were dignified with the appellation “of Bykont, the Hindoo Paradise. Jaffier “Khan is also said to have compelled de- “faulting Zemindars, with their wives and “children to turn Mahomedans. Such was “the man whom Mahomedan annalists have “praised for justice and wisdom—such were

* Nazim—Governor of a province and minister of criminal justice.

“ the acts of an administration which, in the language of Mr. Grant, opened *a new and illustrious era of finance.*” *

BENGAL.

Revenue
settlements
previous to
1789.

Although the Nazims imposed these Abwabs (or cesses) on the Zemindars, on the supposition that the latter collected from the Ryots large sums on their own account, in addition to the standard assessment, and in the view of participating in these secret emoluments, the result was nevertheless an increased pressure on the defenceless cultivator. In a system so loosely administered, and where from the multiplicity of inferior agents, efficient controul was altogether impracticable, the Zemindars, left to their own discretion, instead of surrendering any portion of their own profits, invariably made new demands on the Ryots in proportion to the extra burdens imposed on themselves.

Mussulman
administ
tion.

Down to the time of Sujah Khan, or till 1728, the Abwabs had been consolidated with the original, or Tumar, Jumma. What the Zemindars had levied under former Nazims, a succeeding Nazim would perpetuate ; so that a new standard was thus assumed for every successive imposition. “ General information, or merely the supposition of existing

BENGAL. “ profits, were adopted as the grounds for
 Revenue “ these impositions—a presumption derived
 settlements “ from the payment of one tax, was sufficient
 previous to “ to authorize the demand for another.” *

Mussulman
 administra-
 tion.

Notwithstanding all this, Mr. Shore hesitates to pronounce whether the increased exactions, up to the close of Ali Verdi's administration in 1755, were oppressive or not. This hesitation is the more surprizing, as he adds in the very same paragraph ; “ but nothing “ can be more evident than that the mode of “ imposition was fundamentally ruinous, both “ to the Ryots and Zemindars ; and that the “ direct tendency of it was to force the latter “ into extortions, and all into fraud, conceal- “ ment, and distress.” *

The severity of Cossim Ali's assessment was quite intolerable. Mr. Shore calls it “ mere pillage and rack rent,” and so far from admitting it to be any proof of the capacity of the country, he unreservedly condemns it as downright violence and exaction, which rendered subsequent decay inevitable. Cossim Ali, in fact, attempted to realize all that the Ryots paid ; to abolish every gradation of subjects between the government, its rapacious tax gatherers, and overawing military

on the one hand, and the miserable cultivators on the other; and even in some instances, to deprive the latter of the portion allotted for their subsistence.

BENGAL.
Revenue settlements previous to 1789.

In proof of these revenue settlements being nothing better than arbitrary impositions and estimates, Mr. Shore states his own examination of the accounts of the farmers of the Dinagepoor, and Rungpoor districts, and gives the result as a fair specimen of Cossim Ali's general proceedings. A fuller confirmation of what is before stated respecting assessors, and native collectors, and the fabrication of accounts, cannot be desired. Suffice it to say, that the farmers of both districts failed in their engagements, notwithstanding great severities practised on the Ryots; and leaving very heavy balances of revenue unrecovered. Of Dinagepoor, Mr. Shore observes, "the farmer exerted himself to the utmost; every source of revenue was explored, and nothing discovered remained unappropriated. I have examined the particulars of his collections; and exhibited a list of petty articles, *exceeding 200, in their very nature extortionate and oppressive, and such as neither could nor ought to become sources of revenue.*" *

Mussulman administration.

* Mr. Shore's Minute, Appendix, 5th Report, p. 175.

BENGAL.	Owing to the exorbitance of Cossim Ali's settlement in 1762-3 not one half of it was realized; so that in 1763-4 it was necessarily reduced by Meer Jaffier, under the administration of Nuncomar, to a gross settlement of	
Revenue settlements previous to 1789.		Rupees. 17,704,766
Mussulman administration.		

And in 1765-6, the first year of the Company's possession, it was further reduced by Mahomed Reza Khan, the Naib Subah, or Deputy Soubahdar, on the part of the Company to 16,029,011

It is a remarkable feature of these settlements, and no small proof of their grievous pressure, that, of the Jummas of Cossim Ali, Nundcomar, and Mahomed Reza Khan, or from 1762-3 to 1765-6, and amounting in the aggregate to 75,550,367 rupees, only 36,955,013 rupees were collected; leaving a "balance uncollected" of 38,595,354 rupees.

This, then, was the state of the revenue administration of the Bengal provinces at the time of their coming into the possession of the British government; in which year the *gross* settlement was fixed as above stated by Mahomed Reza Khan, including customs and salt duties, at 16,029,011 rupees.

In order to compare this with the ultimate Zemindary settlement, which will be noticed

hereafter; it may be here added, that the	BENGAL.
<i>net</i> settlement of 1765-6, was . . .	Rupees. ——— Revenue settlements previous to 1789.
15,048,333	
But in 1786-7 we have for the <i>net</i>	
settlement of the <i>land revenue</i>	
only of the Dewanny provinces *	14,536,338
And adding thereto Burdwan,	
Midnapoor, and other districts	
possessed by the Company, the	
total <i>net land revenue</i> of Bengal	
amounted in 1786-7 to†	25,727,206

But before proceeding to the Zemindary settlement, it will be right to give a concise account of the Company's administration of these provinces in the intermediate period.

SECTION III.

DEWANNY GRANT—COMPANY'S ADMINISTRATION.

The Dewanny‡ of Bengal, Bahar and Orissa, was conferred in perpetuity, on the

Dewanny
grant A. D.
1765.

* This is exclusive of customs and salt duties, which are included in the former taxes. If these were added, it would show an excess of 778,534 S. rupees, over the revenue of 1765.

† Appendix, 5th Report, p. 229.

‡ Dewan—Principal financial minister in the provinces under the Moghul government, and chief justice in civil causes. Dewanny—the office or jurisdiction of a Dewan.

BENGAL. East India Company, by a separate grant for each province from the Moghul Shah Allum, dated 12th August, 1765.

Revenue
settlements
previous to
1789.

Dewanny
grant A. D.
1765.

In the imperial Firmaun* for Bengal, it is styled “ *the office* of the Dewannee of the “ Khalsa Shereefa of the province of Bengal, “ the Paradise of the Earth.” How far it proved a paradise to its inhabitants, will be seen in the sequel.

But the terms of the Firmaun are of importance to be considered in treating of the rights of sovereignty, as well as the universal right of property in the soil ; both of which have been so unreservedly exercised by the Company, and their servants, and often with reference, for authority and sanction, to this very grant.

Now the Firmaun clearly bestows on the Company, nothing more than the *office* of Dewan, as a “ free gift and Altumgha, without the association of any other person,” and with liberty to appropriate the revenues to their own use ; reserving only 26 lacks of rupees per annum for the use of the Emperor Shah Allum, as before intimated in Part II., p. 219 ; adding, that the said *office* is to be left in possession of the Company from generation to generation, for ever and ever. It

Firmaun — imperial decree, grant, or charter.

moreover styles the Company “ *our FAITHFUL* **BENGAL.**
“ *SERVANTS, and sincere well-wishers, worthy* Revenue settlements previous to 1789.
“ *of our royal favours, the English Company.*”
Khalsa Shereefa, too, means properly the royal treasury or exchequer. When applied to land, the term Khalsa signifies lands, the revenues of which are paid into the exchequer, as contradistinguished from Jaghire, or other lands, the government share of whose produce has been assigned to others. The office of Dewan of the Khalsa Shereefa is, therefore, literally the office of financial minister for Bengal, &c. We must consequently, I apprehend, rest our right of *sovereignty* on some more solid or admissible basis than the Dewanny grant. The right of property in the soil will be more fully discussed in subsequent pages.

Dewanny grant A. D. 1765.

The Chucklas* of Burdwan, Midnapore and Chittagong, had been ceded to the Company by the Nabob Meer Cossim Ali Khan, in 1760. The twenty-four Purgunnahs of Calcutta had been previously ceded to the Company, as Zemindars thereof, in 1757; and these grants were now confirmed by a separate Firmaun from the Mogul Emperor;

* Chuckla — a division of a country consisting of several Purgunnahs, sometimes equal to a moderate-sized English county; and of which a certain number constituted a Circar, or chiefship.

BENGAL. but with this difference, that from the year
 Revenue settlements previous to 1789. 1765, the complete dominion over these four districts was ceded to the Company under the imperial seal, as a “ free gift and Altum-
 Dewanny grant A. D. 1765. “ gha,” or royal grant, in perpetuity, of which the Company were therefore to stand possessed, “ from generation to generation for “ ever and ever.”

On the 30th September of the same year, the Nabob, or Soubahdar of Bengal, Nudjum ul Dowla, whom we ourselves had only placed in the Soubahdary in the preceding month of February, recognized the imperial grant ; and consented to resign his powers on receiving, as a stipend, 5,386,131 sicca rupees per annum, for the maintenance of himself and family, and attendants. His elevation to the Musnud* in February 1765, was indeed attended with a series of the most disgraceful transactions on the part of the deputation from Calcutta, who were authorized to invest him with his new dignity at Moorshedabad ; and who exacted from him in personal presents to themselves, £250,000. He was moreover required to disband his army ; to maintain no more troops than were necessary for his personal dignity ; and to receive a Naib, or deputy, on the part of the Governor and

Council, for the administration of the civil and military affairs of the Soubahdary. This Naib was Mahomed Reza Khan, (with whom were afterwards associated Juggut Seet, and Roydullub) in whose hands the Nabob must have been a cypher. His fall to the state of a pensioner, after a reign of seven months, might indeed have been anticipated at the moment of his elevation.*

BENGAL.

Revenue settlements previous to 1789.

Dewanny grant A. D. 1765.

Although the whole civil and military power—in other words the *sovereignty*—of the country was thus assumed on the part of the East India Company,† but exercised in the name of the Nabob; still it was not thought prudent at first to vest the manage-

Company's administration.

* Verelst's View of Bengal, p. 51., and Appendix, p. 2. &c.

† Lord Clive and the Select Committee, in reporting these transactions to the Court of Directors, under date 30th September, 1765, express themselves in the following terms: "You are now become the *sovereigns* of a rich and potent kingdom," adding in another place—"Mr. Sykes has exerted his utmost diligence in procuring an exact estimate of the amount of the revenues of the Nabob's dominions, of which you are not only the collectors, but the *proprietors*." Whether the word "proprietors," in this sentence, be referred to "revenues"—or "dominions"—it clearly indicates that sense of property in the land, which the Bengal servants, and the Court of Directors, have, according to the Mahomedan doctrine, very generally attached to sovereignty.

BENGAL. ment of the revenue, or the administration of justice, in the hands of inexperienced European servants. The same native officers, as before, were accordingly employed to carry into execution the very same system which had thus been transferred to us with the country, from its former Mahomedan rulers.

Revenue settlements previous to 1789.

Company's administration.

The Chucklas or provinces of Burdwan, &c. — had been managed by officers on the part of government ever since the year 1760; that is, they were superintended by covenanted servants of the Company, whilst the same system of internal administration prevailed there as in other parts.*

The lands of all our possessions were in these days, let to farmers; but on assessments, which are avowed to have been mere "*conjectural estimates*." When Zemindars, or farmers, were suspected of large emoluments, the Jumma was proportionally increased. Imposts were thus laid on the country at discretion; often too heavy to be discharged; and remissions, on the other hand, granted in equal ignorance of real resources. The farmers, acting on the same principles, found their estimates of profit

* Verelst's View of Bengal, chap. II., and Appendix, p. 212 to 239.

equally fallacious; and though Ryots were compelled to yield up their last farthing, wherever it could be extorted, farmers were still unable to discharge their engagements; and balances accumulated in all parts.

BENGAL.

Revenue settlements previous to 1789.

Company's administration.

To prove that the component articles of an assessment were merely conjectural, Mr. Shore gives the result of his examination of the accounts of one district (Rungpoor), from the years 1762-3, to 1786-7, inclusive, in which the Jumma fixed on the lands appears to have varied from 5 lacs to 11 lacs, and vice versa. In one of the intervening years, on an attempt to increase the revenue, one item of the account or 81,960 rupees, is called by the very term of "*conjectural increase*."

In the absence of all rule, and of all knowledge of the real resources of the country, the following course of proceeding is given as a notable substitute. It may serve also to prove that even ignorance has its expedients, and is not always without ingenuity. "It has been the object (Mr. Shore observes) of this government to raise as large a revenue as it could, without distress to its subjects. They, on the contrary, equally attentive to their own interests, exert their ingenuity to procure a diminution in the amount of their contributions. Upon these terms an officer

BENGAL. “ of Government, and a Zemindar or farmer,
 Revenue “ when a settlement is to be concluded, meet.
 settlements “ The former looks to the highest amount of
 previous to “ the settlement, and collections for former
 1789. “ years; and attempts to gain for his con-
 Company's “ stituents what he deems them entitled to;
 administra- “ the latter pleads inability, and suggests a
 tion. “ variety of reasons to shew the necessity for
 “ lowering the amount. It may so happen
 “ that both the demand may be right, and the
 “ facts stated in objection be just; that is,
 “ that resources may exist, which sufficiently
 “ counterbalance the affirmed losses; and
 “ which the Zemindars, or farmers, will not
 “ discover; or the reverse may be true. In
 “ the former case, government, by insisting
 “ on its own terms, gains only what it ought;
 “ but wanting accurate information of the
 “ real state of the district, and of the sources
 “ from which its demands are to be made
 “ good, is exposed to further deficiency from
 “ claims which cannot be refuted. In the
 “ latter the Zemindar must either be dispo-
 “ sessed, or become subject to distress, from
 “ which he is to recover by future exaction.”*
 This mode of proceeding having apparently
 continued up to 1789, Mr. Shore gives it as a

reason for utter inability to estimate what the proper amount of assessment for the country should then be.

BENGAL.

Revenue settlements previous to 1789.

Company's administration.

Mr. Shore's account of the Bengal revenues abounds with other proofs of the confusion, and uncertainty, of the system. He admits the rates of assessment to have been so heavy on the Ryots in many districts, that their capacity to discharge them could only arise from their secretly holding lands which paid no rent.

But, of this system of land taxation, it is not enough to say that it is a mere conjectural estimate. What I contend for is, that accuracy, precision, a just and equal rate of taxation, are utterly unattainable under it; and that its peculiar liability to collusion and fraud, as well as to error—the complicated nature of the taxes—the various and ever varying sources whence they are drawn—the character and disposition of those employed as well in the collection, as the assessment, thereof—and the total absence of every thing like efficient controul over their acts—may be taken as so many warrants for practices, universally, of oppression and injustice, to which nothing but confirmed poverty, ignorance, and hopelessness, could induce human nature to submit.

BENGAL.

Revenue
settlements
previous to
1789.

Company's
administra-
tion.

In 1769, supervisors were appointed to superintend the native officers ; with detailed instructions to inquire into the history, existing state, produce, and capacity, of the provinces ; the condition of the people ; regulations of commerce ; and the administration of justice. The result of these inquiries was to represent the internal government of the country as in a state of great misrule ; and the people suffering great oppression. The “ Nazims * ex-
“ acted what they could from the Zemindars
“ and great farmers of the revenue, whom
“ they left at liberty to plunder all below ; re-
“ serving to themselves the prerogative of
“ plundering them in their turn, when they
“ (the farmers) were supposed to have en-
“ riched themselves with the spoils of the
“ country.”

In respect to the administration of justice, every man exercised it who was powerful enough to make others submit to his decisions.†

The state of Burdwan and the other Chucklas mentioned in *page 335*, is represented on

* Nazim, governor of a province and minister of criminal justice.

† 5th Rep. p. 5. For a copy of the instructions to the Supervisors. See Mr. Verelst's *View of Bengal*, Appx. p. 227.

one occasion by Governor Verelst and his council, to be more prosperous than that of the other districts; but this is government's own account of its own management; or a casual instance perhaps of the spirit of national partiality. For in other parts of Governor Verelst's work the reverse is distinctly admitted. When, therefore, it is considered that the same system prevailed in these districts as in other parts, with the same tribes of Zemindars, Talookdars, Jaghiredars, Foujdars, Farmers, Aumils, Muttaseddees, Mohurrers, Gomastahs, Canongoes, Mokuddums, Putwaries, Pycars, Dellols, Darogas, Cutwals, Pykes,* &c. for their administration, the reader will perhaps be more disposed to concur in the Court of Directors' view of the state of these districts, as given in their letter to the Bengal government of the 21st of November, 1766,† wherein it is avowed that "the glaring frauds known " and connived at in the collection of the revenues at Burdwan, and Midnapore, amply " justify *your opinion* that all ranks are tainted " with corruption and licentiousness."

BENGAL.

Revenue settlements previous to 1789.

Company's administration.

In 1772 the government of Mr. Hastings took the entire management of the provinces

* These are merely officers of different denominations, employed in the administration of the revenue and police.

† Verelst's View, Appx. p. 248.

BENGAL. into their own hands. A board of revenue was established at the Presidency; the four junior members of which constituted a Committee of Circuit to carry into execution the arrangement then adopted, in the provinces. The supervisors were turned into collectors, with suitable native establishments, and the lands let, on leases of five years, to the *highest bidders* who could, at the same time, produce security for the payment of the rent. The professed object of this recourse to open competition was to ascertain the real value of the country, from the want of other means to acquire it. But the event disappointed the expectations both of the government, and of the farmers themselves.

Revenue settlements previous to 1789.

Company's administration.

Two courts of justice were established in each collectorship, over which the collector himself presided, one, the civil court, for the cognizance of civil causes, called the Dewanny court; and the other, the criminal court, for the trial of crimes and misdemeanors, called the Foujdary court. Appeals from these courts lay to superior courts at the Presidency—the chief court of civil judicature being called Dewanny Sudder Adawlut, and the chief court of criminal justice, Nizamut Sudder Adawlut. These courts were founded on pure Mahomedan principles, and furnished with Mahomedan officers.

A Cauzy, Moofy, and two Moolavies,* sat in the criminal courts to expound, and administer, the Mahomedan law ; the European collectors only giving a general superintendence, to insure impartiality in their proceedings.

BENGAL.

Revenue settlements previous to 1789.

Company's administration.

But if these courts had been better constructed in the first instance, they would still have been inefficient in affording protection and justice to so poor and numerous a population as that of India, where the local influence of Europeans, compared with that of natives in authority, is as a child's to a giant's strength ; for another regulation, which was at the same time passed, provided, that “ to facilitate the course of justice (as it was called) in trivial cases, all disputes of property, not exceeding 10 rupees, should be cognizable by the *head farmer of the Pergunnah* to which the parties belonged ; *whose decision was final.*”† There can be no doubt that this must have thrown all the effective power of the Pergunnah, or district, into the hands of the Zemindar farmer ; and in nine

* Cauzy—judge. Moofy—Mahomedan law officer, who declares the sentence. Moolavy—interpreter of the Mahomedan law.

† 5th Report, page 6.

BENGAL. cases out of ten, probably, would make himself judge in his own cause.

Revenue
settlements
previous to
1789.

Company's
administration.

When the five years' revenue settlement was made, the country was slowly recovering from a dreadful famine, which had destroyed one-third of its population.* The farmers, unmindful of this calamity, bid eagerly for the leases; but failing afterwards in their engagements, and defalcations of revenue occurring to an enormous amount, the European collectors were recalled from the provinces in 1774, and native Aumils † substituted for them. The general superintendence of the collectors was, at the same time, vested in six provincial councils, at Calcutta, Burdwan, Dacca, Moorshedabad, Dinagepore, and Patna. The administration of justice was also transferred to the Aumils: subject to appeals to the provincial councils; and from the latter to the chief civil court, called Sudder Dewanny Adawlut, at the Presidency

The remarks of the Court of Directors on this quinquennial settlement will best explain the state of the country at the juncture alluded

* Mr. Hamilton computes that this famine destroyed upwards of three millions of human beings in Bengal.—Ham. Art. Bengal, p. 214.

† Aumil — native collector or superintendant of a district.

to—that is—after it had been 12 years under our management; as well as the general effect of our administration.

“ We have already intimated our opinion
 “ that arbitrary increases prove generally fal-
 “ lacious. We shall now add that the disap-
 “ pointment to us is not the only evil. The
 “ country is drained by farmers, or by the
 “ Tehsildars, Sezawels and Aumeens* of Go-
 “ vernment, none of whom have any perma-
 “ nent interest in its prosperity. The Ze-
 “ mindars are discontented, many of them de-
 “ prived of their lands, overwhelmed by debts,
 “ or reduced to beggary; the attention of the
 “ officers of revenue is bewildered in the de-
 “ velopment of obscure accounts, a door is
 “ open for corruption and chicane, and in the
 “ end, the justice of Government is driven to
 “ the necessity of granting remissions to re-
 “ pair the wrongs its own rapacity had created,
 “ which gives the people fair reason to con-

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Revenue settlements previous to 1789.

Company's administration.

* Tehsildar—a native collector of a district. Sezawul—a native officer employed on a monthly allowance to collect the revenues. Aumeen—trustee, commissioner, a temporary collector or supervisor appointed to the charge of a country on the removal of a Zemindar, or for any other particular purpose of local investigation or arrangement.

BENGAL. "clude that there is no steadiness in our
 Revenue "government.

settlements
 previous to
 1789.

Company's
 administration.

"These observations are proved by the
 "voluminous proceedings of all our Revenue
 "Boards, and by the incredible amount of
 "remissions and balances which stand upon
 "our records. Those for the five years' set-
 "tlement formed by the Committee of Cir-
 "cuit, with the flattering prospect of an in-
 "creasing Jumma, amount to upwards of one
 "hundred lacs (ten million) of sicca Rupees,
 "and we find that of late years, the defi-
 "cencies of each year have been greater than
 "was formerly the case, which we attribute
 "more to the arbitrary increases of the Jum-
 "ma, and the unsteadiness of our system,
 "than to any want of exertion or ability in
 "our servants."*

On the expiration of the quinquennial leases, or in 1777, the lands were again let to farmers, under the general superintendence of the provincial councils. A preference was now given to the Zemindar, if he would engage for the amount of the former settlement; or such amount as should be required by the

* Letter from the Court of Directors to Bengal, 12th April, 1786.—Vide 2nd Report, Appx. p. 158.

provincial councils ; and instead of producing security, it was stipulated in the lease that, in the event of failure in payments, his lands should be sold to liquidate outstanding balances. On these principles annual settlements were made for the three following years, 1778, 1779, 1780 ; but the revenue fell short of what had been realized under the former native agency : and a new plan was accordingly introduced in 1781.

The provincial councils were now abolished, the president of each remaining to officiate as collector ; and a committee, afterwards styled board, of revenue, sat at the presidency to superintend their proceedings. The lands were again let to the Zemindars by the Committee of Revenue on nearly the same terms as before ; except that an increase on the former Jumma, of more than 26 lacs of rupees, was proposed to be effected. The settlements of the Committee were annual ; but with an assurance to the Zemindar farmer that in instances when the revenue was regularly discharged he should have the option of continuance on the same assessment. This assessment however appears to have been fixed at the *highest amount of the actual collection* in any one year, from 1771 to 1780 inclusive, which

BENGAL.

Revenue
settlements
previous to
1789.

Company's
administra-
tion.

BENGAL. the Court of Directors justly thought a very
 Revenue settlements previous to 1789. *inequitable standard*. The consequence was,
 Company's administration. that up to 1783, the outstanding balances of
 revenue amounted to the very large sum of
 7,100,000 S. R. all of which remained uncol-
 lected in May, 1785; at which period the
 Committee's management still continued.*

The Dewanny courts were now made inde-
 pendent of the revenue department; a cove-
 nanted servant presided over each, styled
 Superintendant of Dewanny Adawlut; and a
 separate judge (Sir Elijah Impey) was ap-
 pointed to the charge and superintendence of
 the Sudder Dewanny Adawlut at the presi-
 dency: thereby relieving the governor and
 council of this portion of their former duties.
 But this latter part of the arrangement was
 disapproved by the Court of Directors; so that
 in November, 1782, the superintendence of
 the Sudder Dewanny Adawlut was resumed
 by the governor-general in council, as before.

Act 24 Geo.
 3. cap. 25.

In 1784, Parliament passed the Act, 24th
 Geo. 3. cap. 25. "for the better regulation and
 "management of the affairs of the East India
 "Company," &c. by the 39th section of which

* Vide letter from Court of Directors to the Bengal Govern-
 ment, 12th April, 1786.—2nd Report, Appx. p. 158.

the Court of Directors are commanded to inquire into complaints of “various landholders having been unjustly deprived of, or compelled to abandon, their respective lands, jurisdictions, rights, and privileges, the tributes, rents, and services, required to be by them paid, or performed, for their respective possessions, to the said Company, having become grievous and oppressive—and thereupon, according to the circumstances of the respective cases of the said Rajas, Zemindars, Polygars, Talookdars, and other native landholders; it is further enacted, that orders and instructions be given to the several governments in India, for effectually redressing, in such manner as shall be consistent with justice and the laws and customs of the country, all injuries and wrongs which the said Rajas, Zemindars, Polygars, Talookdars, and *other native landholders*, may have sustained unjustly, and for settling and establishing upon principles of moderation and justice, *according to the laws and constitution of India*, the permanent rules by which their respective tributes, rents, and services, shall be in future rendered and paid to the said Company by the said Rajas, Zemindars, Polygars, Talookdars, and *other native landholders*.”

BENGAL.

Revenue settlements previous to 1789.

Company's administration.

BENGAL.

Revenue
settlements
previous to
1789.

Company's
administra-
tion.

On Lord Cornwallis's arrival, in 1768, it was found that the country was by no means in a state to admit of the intentions of the legislature, and the instructions of the Court of Directors, thereon founded, being carried into effect. Some good is reported to have been effected by a better (though still imperfect) administration of justice in our courts; by the abolition of certain usages, fees, and arbitrary taxes; but in the revenue department a deplorable want of information, and of system, still prevailed. There were heavy arrears outstanding on the settlement of the last four years, formed by the committee of revenue. Many Zemindars had been dispossessed to make room for other farmers; the object of which, though ineffectual, was always "*increase of revenue.*" Much remained to be ascertained with regard to ancient laws and usages; to the nature of landed tenures; the resources of the country; and the relative situation and condition of the persons concerned in the production of the revenue; all which the statute abovementioned required to be attended to. His Lordship therefore determined to continue the annual farming system, through the agency of the collectors, still hoping that the requisite information for enabling government to conclude a settlement of the revenue

for a period of ten years, with an ultimate view to perpetuity, would at length be procured.

In the mean time, or in June 1787, another change in the judicial system took place by order of the Directors. The Dewanny courts were again placed under the collectors ; who were now constituted collectors, judges, and magistrates, in their respective circles. Some alterations also took place in the administration of criminal justice, not necessary here to mention.

BENGAL.

Revenue settlements previous to 1789.

Company's administration.

It thus appears, that the lands in Bengal were uniformly let to contractors or farmers of the public revenue, from the earliest time of the Dewanny grant, to the introduction of the permanent settlement. The fact indeed deserves particular notice. The Mussulman system having been uninterruptedly continued with all its abuses and all its obstructions, it was conceived throughout this period, that native farmers would be better acquainted with the true value of the lands than their rulers ; and farms were accordingly resorted to, because no other means offered, or could be devised, for ascertaining the real resources of the country.

Dr. Smith, in treating of this mode of financial administration, says, that farmers of the public revenue have no bowels for the contributors, who are not their subjects ; and whose

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Revenue
settlements
previous to
1789.Company's
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tion.

universal bankruptcy, if it should happen the day after their farm expires, would not much affect their interest. “ Even a bad sovereign (he “ adds) feels more compassion for his people, “ than can ever be expected from the farmers “ of his revenue.” From the description given of the conduct of those in Bengal by the supervisors in 1769 (*p.* 341), it is clear that eastern farmers cared as little, as their western brethren, for the interest of the unhappy people placed within their grasp; neither does the partial record of our own acts contain a single boast of their humanity, or disinterestedness, at any subsequent period.

With the mere substitution of European principals for Nazims, the whole system was thus purely Mahomedan, conducted on the same principles, and the revenue realized through the same means, as had been employed by our Mahomedan predecessors. The financial administration was, every where, one of pure discretion. Our practice for ever at variance with our professions. Regulations were enacted; but these were either useless or disregarded, the will of agents in local authority being paramount to all law. Change after change was attempted, and offices multiplied with a view to effective superintendence and controul; but were productive only of disquiet

to the inhabitants, and vast expence to the state. Ryots, left to the mercy of their oppressors, were frequently loaded with fresh taxes, or cesses, generally imposed at intervals of two, three, or four years ; and if at all tolerable, they would rather submit than dare to complain. But where successive impositions became too heavy for endurance, either the Ryots absconded, or the local officers granted them fresh land at a more favourable rate, without however remitting the other imposts ; the fresh lands, in process of time, being also subject to the additional cesses or Abwabs. In this way farmers, Zemindars, and others, having established an influence and power within their respective circles, which set courts, and collectors, and provincial councils, at nought, were left in reality with as much liberty as ever to “ plunder all below them ;” and the people, exposed to all the calamities resulting from “ breach of trust, abused patronage, “ perverted justice, and unrestrained oppression.”*

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Revenue settlements previous to 1789.

Company's administration.

* At this time, although the Tumar Junma was often referred to as a kind of sacred relic, or exemplar highly worthy of imitation, it does not appear that either this celebrated standard, or the Mussulman administration, or the continuance of the same system under the Company's government furnished

SECTION IV.

PERMANENT, OR ZEMINDARY SETTLEMENT IN
BENGAL.

From Lord Cornwallis's first arrival in India, his zeal and anxiety to improve the con-

any fixed or ascertained general rules for the division of landed produce, or the collection of rent or revenue from the Ryots. Mr. Shore distinctly admits, that there were none by which the portion of Zemindars could be precisely defined; (Mr. Shore's Minutes, June 1789, par. 365 and 379, &c.) whilst of the Ryots he adds "their rights appear very uncertain or indefinite—whilst the demands of government on the Zemindars were regulated by some standard, as *I conclude it was* from the time of Turynull to that of Jaffier Khan "they had little temptation, or necessity, to oppress the Ryots; but the same variable discretion which has affected the payments required from them, has extended in the same manner to the Ryots. The rates of the lands were *probably* fixed formerly, according to the nature of the soil and its produce; the cesses imposed by the Zemindars were an enhancement of the rates, and arbitrary, without being at first oppressive. The Zemindars, when an increase has been forced upon them, have exercised the right of demanding it from the Ryots.

"In every district throughout Bengal, where the license of exaction has not superseded all rule, the rents of the land are regulated by known rates called Nirk; and in some districts, *each village has its own*. These rates are formed with respect to the produce of the land at so much per Beegah; some soil produces two crops in a year of different species, some three; the more profitable articles, such as

dition of the people were conspicuous; but his means of information as to the resources

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settlement.

“ the mulberry plant, beetle leaf, tobacco, sugar cane, and
“ others, render the value of the land proportionally great.

“ These rates *must have been* fixed on a measurement of
“ the land, and the settlement of Turymull *may have* furnished
“ the basis of them. In the course of time cesses were super-
“ added to that standard, and became included on a subse-
“ quent valuation; *the rates varying with every succeeding*
“ *measurement.* At present there are many Abwabs, or
“ cesses, collected distinct from the Nirk, and not included in
“ it, although they are levied in certain proportions to it,”
(5th Report, Appendix, p. 205.) In respect, therefore, to the
public revenue in Bengal up to this period, usage and former
years' collections seem to have been the only guide; discre-
tion the only measure of demand—and every Ryot required
to contribute according to his supposed ability to pay.

Of the Zemindars, Mr. Shore says (p. 203), “ I doubt if
“ any precise rules of limitation can be fixed for determining
“ the quantum of profits to be left to the Zemindars.” “ The
“ proportion of the revenues to be left to the Zemindars was
“ never, as far as I know, fixed by any established rule.” It
may, therefore, be inferred that the 10 per cent. allowed to Ze-
mindars was a mere nominal amount. Of these, as well as the
Ryots, Mr. Shore adds (p. 217), “ We know also that the
“ Zemindars continually impose new cesses on the Ryots;
“ and having subverted the fundamental rules of collection
“ (Turymull's scheme) measure their exactions by the abilities
“ of the Ryots. This is a very serious evil, for exclusive of the
“ injury which the unprotected subjects of government sustain
“ from it, a necessity follows of our interference to regulate the
“ assessment on them, *a task to which we are rarely equal.*

BENGAL. of the country, were, for the reasons above
 Permanent settlement. given, lamentably defective. His measures in respect to the famed Zemindary settlement were nevertheless taken in 1789. At first it was a decennial settlement, to be declared permanent, if approved by the Court of Directors. Some amendments took place in 1791; and the Court's approval having been received, Lord Cornwallis notified the permanency by public proclamation, dated 22d March 1793.

The system adopted was simply this.

It has been already shewn how the enormity of the Mahomedan exactions annihilated the class of landed proprietors, and actually extinguished the traces of proprietary right, in provinces long subject to their oppressive influence. This was peculiarly the case in

“That it has been accomplished is admitted, but generally, I believe, either at the expense of government or its subjects; that is, the Jumma is lowered beyond what it ought to be. or kept up at too high a rate.” From other parts of Mr. Shore's minute, it would seem, however, that annual assessments were in practice in Bengal, as in other parts of India, previous to the permanent settlement, and that the Zemindars, or farmers of the revenue, regulated their demands on the Ryots, by estimate of the harvest in each year, or by partition of the crops, in the same way, as will be more fully explained in treating of the Madras revenues. (*Vide p. 404 to 415.*)

the Bengal provinces ; where, on the British government coming into possession, it was found that the principal occupiers of the land in villages and districts, from the Zemindars downwards, could be regarded in no other light than as servants with appointments, and assigned duties, from government. In some instances, Zemindars and other village servants had been paid for their services by grants of land either free, or at easy rent, which led to a belief that the Zemindars were actual proprietors ; but if this could not be proved, reason and humanity, it was added, seemed to urge the introduction of a system conferring this right, as a remedy for acknowledged evils. The settlement being determined on, a general concurrence prevailed in favour of its being made with the Zemindars ; to which the Court of Directors added their assent afterwards—not as a claim to which the Zemindars had any grounds of right, but as a grace which it was good policy to bestow.*

BENGAL.

Permanent
settlement.

The lands in Bengal, Bahar, and Orissa, were accordingly divided into estates, and parcelled out in absolute right to Zemindars, who were thus raised, from their former state of hereditary collectors, or farmers, of revenue, to figure in future as a “ landed aris-

* 5th Report, p. 16 and 192.

BENGAL. “tocracy.” In the division of the produce of these estates, it was at the same time fixed, or rather *estimated*, that after deducting the expense of collection, one half, or 2-5ths, would be left, as before, to the Ryots; the remaining half, or 3-5ths, constituting the rent of the estate; of which 10-11ths were seized by the government as a tax, and 1-11th left to the Zemindars.*

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settlement.

* This is the ordinary way of stating the proportions of produce allotted to the parties concerned. (Vide Regul. II. 1793.)

Strictly speaking, however, the “assessment,” i. e. the government share, was required by the orders of the Court of Directors, to be equal to the average of former years’ collections. These collections being a continuance of the system of the native government, according to which, the Ryot had only one half or 2-5ths of the produce, the remainder was the government’s; out of which the Zemindar had his *Russoom*, or fees, said to amount to 1-10th, and other subordinate officers certain minute shares. According to this division, the Zemindar’s share would only be 6 per cent. of the whole produce.

But in another part of the 5th Report, the government share is stated to be “10-11ths of the rent paid by the tenantry,” whence 1-11th only remained for the Zemindar. If then the rent were 60 per cent. of the produce, the Zemindar’s share would be $5\frac{1}{2}$ per cent. of the produce; or if the rent were only 50 per cent., or one half the produce, the Zemindar’s share would only be about $4\frac{1}{4}$ per cent. (5 Report, pp. 13, 16, 19, 27, 29.) These, however, are fanciful rates, and serve to mislead. It would probably be more correct to say that there is not a single instance of a Zemindary in which these proportions are practically observed, or can be enforced.

As the Jumma* was fixed never to be increased ; so, on the other hand, remissions were declared to be inadmissible ; whether on the plea of loss from unfavourable seasons, inundations, or any other natural calamity. In this respect good and bad years were expected to balance each other.

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To each estate there were attached certain portions of waste, or uncultivated, lands : and as the Jumma, or tax, fixed on the cultivated parts was declared to be the utmost leviabie from the whole estate, any benefit which the Zemindar could derive from the future cultivation of his wastes would of course be his own. Great inconvenience, however, arose, in the sequel, from the boundaries of these wastes not having been defined.

The introduction of this system was accompanied by a complete code, for the administration of justice. The judicial powers of revenue officers were hereby annulled. Separate courts of civil and criminal judicature were accordingly appointed for the provinces subject to the presidency of Fort William ; with regulations also for the police.

Among other regulations, or laws, it was then enacted that the Zemindar could only proceed, for arrears of rent, against a Ryot by

* Jumma—total of a territorial assessment.

BENGAL. a regular and tedious process in the local or
 Permanent Zillah* court of the district to which he be-
 settlement. longed. Whereas the collector proceeded
 against the Zemindar, for arrears of revenue,
 by summary process ;—that is,—in default
 of payment, by imprisonment, and confiscat-
 ing the estate, and bringing it to sale for the
 satisfaction of the government demand. In
 1794 this law was modified, by exempting the
 landholders from imprisonment ; but the rule
 for recovering arrears of revenue was rendered
 still more rigid. The collector, on failure of
 any one *monthly* instalment, could bring the
 estate to sale *immediately* ; instead of waiting,
 as before, till the end of the year.

In consequence of this regulation, every
 Calcutta gazette, for years after the introduc-
 tion of the system, abounded with advertise-
 ments of the sale of confiscated estates. In
 this way the newly raised Zemindars—many
 of them of ancient families, and respected as
 hereditary collectors—were swept from the
 face of the country, with unexampled rapidity ;

* The lower courts, or courts of primary jurisdiction esta-
 blished in districts and cities, were called Zillah courts, the
 judge of which was also magistrate of his division, and super-
 intendant of police. From the Zillah courts appeals lay to
 provincial courts of appeal ; and from the latter to the chief
 courts of civil and criminal judicature at the Presidency.

insomuch that in about twelve to fifteen years from the introduction of the system, few of them remained as proprietors of their estates. Before it was possible for the Zemindars to recover balances from the Ryots, their lands were sold and resold, to speculators and moneyed men in Calcutta, to make good arrears of revenue; and thus another “landed aristocracy” sprung up; among whom were greedy adventurers, whose object was to extract from their purchases all that could be realized in the shape of gain.

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settlement.

It appears also that native officers of the courts of justice, and in the revenue department, became in many instances purchasers of these confiscated estates; a practice which, when discovered, the Court of Directors very justly reprobated in strong terms,* from its tendency to excite a common feeling with the fraternity of Zemindars injurious to under

* Selection of Papers, &c. Vol. I. p. 323. Letter to Bengal, 8th April, 1817. In another dispatch from the Court of Directors to Bengal, dated 29th January, 1813, (Rev. Sel. p. 81.) it is stated that “Tehsildars have been in different instances indirectly the purchasers of confiscated estates; and there was too much reason to fear that this was the case in many others; and that *lands had been sold to realize the arrears of defaulting farmers when no balance was due from the contributors.*”

BENGAL. farmers and Ryots, in regard to suits instituted by them in the Adawluts; and more particularly where suits might be instituted against the officers themselves as Zemindars; or against those to whom they might have entrusted the management of their estates.

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settlement.

The system however abovementioned, as to processes in the Adawlut, was again modified in 1799, by restoring to the Zemindars their former summary power of recovering rents from the Ryots; in consequence of which it is stated that *greater punctuality has prevailed in the realization of the revenue*; but with severities amounting often to torture of the poor wretches who have to pay it. Still the system went on, although it was officially certified to government, as early as 1802, that it was felt, throughout the country, as more harsh and oppressive than any that had before been resorted to; that the custom of imprisoning landholders for arrears of revenue was mild and indulgent to them in comparison with the present practice; which occasioned, it was added, more distress and beggary, and a greater change in the landed property of Bengal, than ever happened in the same space of time in any other age or country.*

* Collector of Midnapore's Report, 12th February, 1802. Vide 5th Rep. p. 60.—In a minute, by Mr. Locke, entered

In the anxiety to carry this system into effect, the rights of various persons having at least an interest in the soil were overlooked, notwithstanding the act of 1784 required these rights, and the ancient laws and customs of the country, to be specially attended to. Talookdars, and petty Zemindars, existed, who from time immemorial were entitled to emancipation from the superior Zemindars' authority; and to pay their revenue direct to government. Others again were dependant on the Zemindars. The claims of independence were numerous; but the right in many cases doubtful. The collector had to decide on some; others were referred to the Adawlut. But the adjustment of these claims, in favour of Talookdars, taking place after the Zemindary settlement itself had been put in force, it so happened that, in some instances, considerable Zemindars found their estates wholly taken from them in detached portions, by decrees of Court; and themselves forced to become pensioners of government. "In some other instances, the purchasers of land at the

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settlement.

on the Bengal Rev. Consultations, 12th Aug. 1815, it is also stated that subsequently to the period of the permanent settlement "probably one-third, or rather one-half of the landed property in the province of Bengal, may have been transferred "by public sale *on account of arrears of revenue.*" (Beng. Rev. Sel. Vol. I. p. 358.)

BENGAL. “ public sales were left in a similar predica-
 Permanent “ ment, and compensation for the loss sus-
 settlement. “ tained claimed by the purchaser, and al-
 “ lowed by government.” The number of
 separations, into minute portions, of land thus
 effected were at length so numerous, and at-
 tended with *injury to the revenue*, that in
 1801 a regulation was passed to cut the diffi-
 culty short by declaring that no further sepa-
 rations would be allowed after a certain
 period.* Another regulation, intended to
 guard against abuses affecting the public re-
 venue, prescribed that no separation of lands
 should be made unless the Jumma of the
 separated land should amount to 500 rupees.†

In the arrangements thus made with Zemin-
 dars and Talookdars, there is reason to appre-
 hend that other rights, and still more import-
 ant ones, were entirely overlooked. When
 the collector of Shahabad was arranging the
 decennial settlement with Zemindars of that
 district, many occupants of land came for-
 ward to object to a settlement being made
 with any but themselves, *as Maliks*,‡ or actual

* 5th Rep. p. 28.

† Do. Appx. p. 934.

‡ Mal is an Arabic word, denoting wealth, property, re-
 venue, rent—particularly that arising from land—and Malik
 means master, lord, proprietor, owner of such rent.

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settlement.

hereditary proprietors. The claims of the Maliks were urged with the greatest importunity. At the same time they absolutely refused to enter into any kind of engagement, but as Maliks; declaring they would rather lose their lives than acquiesce in a relinquishment of what they considered their hereditary rights. These representations, however, could not be attended to by the collector, who was instructed to effect his settlements, in all cases, with the Zemindars.

But the case of the Maliks deserved a much more serious and detailed investigation. They affirmed, and with great probability of truth, that the Zemindars and Talookdars were not the proprietors of the land; neither were they possessed of any deeds whereby they could deprive them (the Maliks) of their just rights. They urged, that, in order to screen themselves against the vexations and extortions of the Aumils* of government, they were obliged to place themselves under the protection of the Talookdars; and that this was the only claim the latter had to superiority. For the same reason, and in the same way, the

* Aumil or Aumildar—agent, officer, native collector of revenue.

BENGAL. Talookdars sought the protection of the superior Zemindars.

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settlement.

In some instances it appeared that the Zemindars and Talookdars had purchased lands, and villages, of the Maliks; and as purchasers claimed all the rights of proprietors; but the Maliks objected, saying that they were driven to these sales by extreme oppression to satisfy the demands of Aumils; and at a time when lands scarcely bore any value; * offering at the same time, on fair examination of accounts, to pay off all just debts and balances.

In other cases, Maliks were found in possession of lands which they had sold twelve or fifteen years before; the purchaser having been driven from the land by the exactions of the Aumil, whilst the old Malik was willing to submit to any extortion rather than quit the lands of his fathers; which, though dire oppression had compelled him to sell, he still prized more than life.

There are some curious cases of this description given in the collector of Shahabad's letter to the board of revenue in Calcutta, in

* The collector's words are, "when land was rather considered a misfortune than an advantage."

Sep. 1789,* and in these details, as well as from other documents to be noticed in subsequent pages, there are grounds to conjecture at least that landed property of the same description may have existed generally in Bengal; and formerly, in as perfect a state as it has been found, and will be hereafter described, in other parts of India; that these Maliks were the actual proprietors, reduced to the state of cultivators of their own lands; first, by the severities of the Mussulman government, afterwards continued under our administration; and that the Zemindars, and Talookdars, were nothing more than public servants, whose offices had from usage become hereditary; but who had availed themselves of their situations, and of the distresses of the Maliks, to purchase lands; or to appropriate them on sundry pleas and pretences; or, as was sometimes the case, to seize them by violence. This, at all events, was a natural enough state of society in a country where, to use the collector's own words, "the depredating interference of Aumils had oftentimes annihilated proprietary rights; plunged the proprietors in inextricable embarrassment; and

* 5th Rep. Appx. p. 493.

BENGAL. “ rendered every art and evasion necessary to
 Permanent “ counteract overrated assessments.”
 settlement.

In the printed correspondence from Bengal, dated in 1818 and 1819 it appears that several of these estates, or lands, termed Mehals,* in Shahabad, had become the property of government; some perhaps from having been attached or confiscated for arrears of revenue; for, although assessed at the permanent settlement with a Jumma of 75,687 rupees, they had only yielded, it seems, an average annual revenue of 66,332 rupees. In virtue of the Company's sovereign proprietary right, these Mehals were put up to auction, subject to a fixed Jumma of 70,917 rupees, with the same proprietary title as attached to other lands under the permanent settlement; and fetched, at the sale 675,295 rupees. With this proceeding the Court of Directors were justly displeased, because it was opposed to their express orders to forbear from all further extension of the permanent settlement; because also the lands were in a state of improvement, consequently their value was far below what it might become; and because it deprived

* Mehals or Mahals— places or lands yielding a revenue. This differs from Mal, which means the revenue itself.

BENGAL.

Permanent
settlement.

government of the means of protecting the rights of the inferior classes of the agricultural population; in respect to which, the Court adds, “ the Permanent Settlement in Bengal had so “ unhappily failed.” The Court therefore directed in their letter, 9th May, 1821, that in no similar case should lands be sold, or subjected to a permanent settlement.

Previously to the receipt of these orders by the government-general, other Mehals had been similarly sold in Behar and Benares, the Jumma of which amounted to 22,156 rupees, and the sale of the proprietary right, subject to the payment of that revenue, to 376,125 rupees.* Of these lands it is expressly stated, that they were estates which had become open to re-settlement on the expiration of leases to farmers; or had reverted to government on the failure of parties, from absence or otherwise, to establish a proprietary interest therein. From the apparent eagerness, however, of the Bengal government, to

* This is nearly seventeen years' purchase of the Jumma — The Shehabad sale is equal to nine years and a half purchase. If these sales be compared with the average of those made in the lower provinces of Bengal, it affords grounds to apprehend that they were hasty acts on the part of the government-general, and that the Jumma of the lands must have been much underrated.

BENGAL. extend the permanent Zemindary tenure, it is
 Permanent much to be feared that the rights of some of
 settlement. the inferior classes have been, over and over
 again, extensively sacrificed.* The condi-
 tion of these neglected proprietors is a matter
 of paramount importance; and, though cursor-
 ily mentioned here, will be further discussed
 in subsequent parts of this treatise.

The Putwary, or village accountant, formerly an independent officer, with a right to a

* Bengal Rev. Sel. Vol. III. pp. 451 to 472. The orders of the Court of Directors in respect to these particular sales are very just, and deserving of notice. “Nor can we approve the sale in so many instances of estates, which have reverted to government. Under the ignorance which you have so often avowed of the rights of the several classes claiming an interest in the soil, and the difficulty which a settlement in perpetuity places in the way of ascertaining and securing these rights, we cannot but feel surprised that you should so often manifest an eagerness to alienate in perpetuity those lands which have become open to assessment, instead of availing yourselves, which would be the more consistent course, of every proper opportunity to place as much as possible of the country in those circumstances in which the object of securing the rights of all classes can be most successfully attained. As you have already, however, received our letter of the 9th May, 1821, in which we have instructed you to abstain from the sale of lands which have reverted to government, we trust it will not be necessary for us hereafter to recur to this subject.”—Rev. Let. to Beng. 18th February, 1824.

share of the produce of the lands of the village, was now reduced to the situation of a servant to the Zemindar—holding his office at the Zemindar's pleasure—whilst the Canon-goes, or registers of districts, were abolished in toto. Their offices, and the lands attached to them, which many of these Canongoes had inherited through several generations, were resumed on the plea of their being public servants, and therefore removable at pleasure.*

BENGAL.

Permanent
settlement.

* The president of the Board of Revenue in 1815 adverting to this change, and its consequences, says, that “ the immediate object of the Putwaries’ office was a check over the former Zemindars or farmers of the land revenues. The Putwaries were in fact the depositaries of the local usages of the country, from whom it was always easy for the revenue officers of government to collect correct information regarding the individual rights of the Ryots, in cases of disputes between them and the Zemindars or farmers. They were then considered the immediate servants of government, but now being dependent on the proprietors of the soil, the nature and intention of their original institution are materially altered, and instead of being the protectors and guardians of the rights and privileges of the cultivators of the soil, they are become the zealous and interested partisans of the new proprietors. Of course little information can now be derived from that source calculated to secure the Ryots from the gripe of their new masters. The collectors were strictly prohibited from calling on them for information, except

BENGAL.

Permanent
settlement.

For the protection of the Ryots, against oppression on the part of Zemindars, farmers, and others, sundry rules and regulations were passed in 1793, and subsequent years. Among other provisions, Pottahs,* or written leases, were ordered to be granted to them, specifying and limiting in all cases the amount of demandable rent. Experience, however, has proved this arrangement to have been shamefully neglected, or scandalously abused. In many instances it was ascertained that Zemindars were unwilling to grant Pottahs; and the Ryots as unwilling to receive them—the object of the former being to exact the utmost farthing—and the latter being afraid of binding himself by a deed beyond what he might be able to pay. The consequence was, either that Pottahs were disregarded; or, when given, too frequently made the instruments of extortion and abuse.

“ under particular circumstances, so that it would not now be
 “ easy to put them on their ancient footing of utility, without
 “ perhaps some infringement on the stipulations with the pro-
 “ prietors.”—Beng. Rev. Sel. Vol. I. p. 375.

* Pottah—a lease granted to cultivators, either written on paper or engraved with a style on the leaf of the *Palmira* tree, and particularizing with precision the terms of the contract.

But the Pottah arrangement involved other strange anomalies. The Zemindars, with whom the permanent settlement was made, are denominated in the regulations then enacted, "actual proprietors of the soil." Their Zemindaries are called their "landed estates," and all other holders of land their "under tenants." But where the government's share was so great, and the Zemindar's so small, it was natural enough for the latter to covet some addition to their own pittance at the expence of helpless Ryots. It was, moreover, conceived that Ryots had an hereditary right of occupancy in the lands they cultivated, and that they could not be dispossessed as long as they continued to pay their rents according to a local rate of land rent, (Nirk,* or Nerick,) established in each Pergunnah. The Pottah was supposed to specify this rate; and the Zemindar was restricted by law from increasing it. This newly created "proprietor of the soil," could not, therefore, let his own "landed estate" for more than the Nerick or Pergunnah rates. He had no legal means of increasing his rents, except through the cultivation of waste land, or the substitution of more, for less,

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valuable articles of produce. By another regulation, (XLIV. of 1793, and further extended by Regulation III. of 1796,) Zemindars were restricted from granting leases for a longer period than ten years; neither could they renew a lease except in the last year of the term. But on lands being sold for arrears of public revenue, the leases of such lands were from that time cancelled.* In this complica-

* A common expedient of the Zemindars, to evade the law of leases, may be remarked for its ingenuity. Numerous cases are mentioned where Zemindars, to get rid of existing laws, would purposely fall in arrear to government, that their estate might be sold. By the sale, the leases became void; and the estate being purchased by the former owner, he was thus enabled to let his lands on fresh leases and greatly increased rents. (Obs. on Law and Constitution of India, p. 167.)

Another of their tricks was still more ingenious,—proving at the same time the complete fallacy of our revenue accounts. A Zemindar would put forward one of his own dependants to procure a separation of a portion of his Talook. Matters being previously arranged between the parties, and proofs admitted, the separation claimed was accordingly decided on. The assessment was divided, in due proportion, between the two estates, which were now registered as separate Zemindaries. For two or three years the new proprietor paid his Jumma regularly; and then absconded, or was reported dead. When the officers of government proceeded to attach the separate estate, that it might be sold for arrears of revenue, *no estate could be found corresponding with the registry*; it had vanished with the fugitive. The revenue of the estate, *en l'air*, was of course lost to government; and the Zemindar

tion of restraints and hereditary rights, it may be difficult to say who was constituted the real proprietor of the soil.

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The relation of Zemindar and Ryot may, however, be briefly stated, as follows —

First—We have a newly created proprietor of the soil — Zemindar, &c.

Next—A Ryot, whose occupancy of the land he cultivates is declared permanent and hereditary, as long as he continues to pay the Nirk or Nerick, or Pergunnah rates of rent.

To secure the rights of the latter, sundry regulations were passed, by which the Zemindars were required to grant them—What? not titles of permanent occupancy; but *leases* which were never to exceed ten years in duration, nor the Pergunnah rates of the description of land each Ryot occupied; which latter however were left to be settled by the courts of justice.

But the Nirk or Nerick differing in every Pergunnah, and sometimes in the same Pergunnah, and even in adjoining villages, courts of justice had no fixed rules, or standard, whereby to decide disputed points between Zemindars and Ryots. The proposed

continued to hold all that ever had existed of his Talook on the reduced assessment.—Rev. Board's Letter to Govt. Genl. Appx. 5th Rep. p. 934.

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Pergunnah rates never were, and never could be ascertained ; whence the judgments of the courts were often founded on the most opposite principles.

The constant struggle thus kept up, in respect to unascertained rights, led at length, in 1812, to the repeal or modification of the Pottah regulations, it having been declared “ illusory to uphold the expectation of protection to Ryots under laws which were nearly “ ineffectual ;” whereupon a new regulation (V. of 1812) was passed, with intent to redress past abuses and irregularities. The expedient resorted to was that Ryots should be entitled to a renewal of their Pottahs at rates equivalent to the average rent, for the preceding three years, of land of the same quality in the same neighbourhood. But, as this average rent was always matter of dispute, and could not be ascertained, Pottahs were either not granted, or would not be received ; and Zemindars and Ryots were left to settle their agreements on their own terms.

Previously to this, or in 1799, the powers of distress had been greatly increased in the hands of the Zemindar, who was now authorized to consider under tenants, of every description, as defaulters, if their rent was not paid on the very day fixed for its falling due ;

and to proceed to immediate distress, if the whole arrear were not paid on demand—the defaulter being also liable for all expences attending the attachment and sale of his property, besides a commission of 6½ per cent. on the amount of the sale.

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This regulation was intended to supply that grand desideratum “the security of the public revenue,” which had been shaken or endangered by the litigations of the Zemindar and Ryot. Without inquiring into the source of the evil, government contented itself with arming those who were under engagements for revenue, with additional powers, so as to enable them to realize their demands in the first instance, whether right or wrong; a power which—constituted as our civil courts are—left the Ryots without adequate means of redress for the most manifest extortions.

By the combined operation of these regulations, the PERMANENT OCCUPANT, whose right is admitted on all sides to be derived from the remotest antiquity, and to be antecedent to all law, was now still more completely laid at the mercy of the Zemindar. From *permanent occupant* he was virtually reduced by law—first to the state of a leasehold farmer; and lastly, to that of tenant at will. At the same time the principle was still maintained of

BENGAL. the Ryot's indefeasible right to be protected
Permanent in the perpetuity of his tenure.
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The confusion and oppression which marked the operation of these regulations is not to be described in a small compass. It is, however, abundantly established in official reports now in print. Suffice it to say, that, as usual on occasions of this kind, weakness was obliged to succumb to power. The influence of the Zemindar, and the exercise of that influence, triumphed over all attempts at legal controul; and the Ryots, driven to the wall, were left to console themselves with the possession of an antiquated right, which, though ardently pressed by them on the consideration of their rulers, has hitherto been of as little avail as the paper of the regulations by which they were intended to be protected.

It need only be added, that—although the regulation I. of 1793, when the permanent settlement was proclaimed, which reserved to government full power to adopt at any time such measures as might be necessary for maintaining and protecting the rights of the Ryots rested in the code as a dead letter—it has still always been maintained by the Bengal authorities that the power itself has continued in full force, and has never been

abrogated or impaired by any subsequent regulation, or act. The difficulties, however, of ascertaining and adjusting the rights of the Ryots appear to have been so insurmountable in Bengal, that the board of commissioners in Behar and Benares went so far, in 1818, as to propose the entire annulment of these prescriptive rights, as the best or only means of promoting the prosperity of the country. The proposition attracted the just indignation of the Court of Directors, who remarked on it, that "this annulment of rights would be the "most extensive act of confiscation that ever "was perpetrated in any country." The Court added their anxious wish, which had before been often repeated, that this object might be fully and satisfactorily accomplished. Yet in 1824, or upwards of thirty years after the introduction of the permanent settlement, it was as far from attainment as ever, and probably continues so to the present hour.

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At this time (1793), it was supposed that land to a considerable extent, held under exemption from the payment of revenue, existed in Bengal; some lawfully, but a good deal fraudulently, alienated. This, too, remained to be ascertained after the proclamation of permanency. A plan was adopted for the purpose of ascertaining the real merits of these alienations,

BENGAL. but wholly miscarried : and it is supposed a
 Permanent good deal of property in Bengal is thus held
 settlement. free, on false pretences, to the present day.

The permanent settlement was also introduced under an avowal of imperfect knowledge as to the real value of the lands, or what ought to be the amount of the assessment, on the principle of partition directed to be adopted.* Considering, however, that the settlement was to be perpetual, and irrevocable ; that the assessment fixed was to be the utmost government could ever in future derive from the lands ; that the pledge to this effect must be for ever held sacred and inviolable ; it is quite obvious that these preliminary points ought to have been ascertained in the first instance with the greatest accuracy. But in spite of all the inquiries instituted, the actual resources of the country were still as little known, as the rights and usages of the different orders of people interested in the result. A medium of the produce in former years, drawn from the scanty information of the collectors, was therefore taken as the basis of the assessment, or government portion from each estate ; and this was consider-

ed, as well in reference to its amount, as to the principle of division, to be a “moderate Jumma.” How far it was so in reality, and practical operation, may be judged by the result. It may be added that the aggregate land revenue, or Jumma, obtained on these principles from the provinces of Bengal, Bahar, and Orissa, amounted to 26,800,989 Sicca rupees; being 800,989 rupees more than estimated by the Court of Directors;* and 1,073,783 rupees more than the settlement of 1786-7. (*Vide p. 333.*)†

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* 5th Rep. p. 19 and 56.

† Permanent Settlement.....26,800,989
Settlement of 1786-7, (*vide p. 333.*) 25,727,206

. Difference* Rps. 1,073,783

It is surprising to see how often well-meaning men suffer themselves to be deluded by a vague use of terms, particularly when speaking of their own acts. How this can be explained to be a “moderate Jumma,” is difficult to conceive. The Court of Directors required the Jumma to be equal to the average of former years’ revenue. This revenue was collected on the principle, or supposition, of its being fifty or sixty per cent. of the gross produce; but the Jumma of the Permanent Settlement exceeded the Court’s estimate by 800,980 rupees, and the settlement of 1786-7 by 1,073,783 rupees; it was, therefore, more than fifty or sixty per cent. of the gross produce by a million of rupees, or thereabouts; whence the Ryots must have paid more to the Zemindars, and the Zemindars to govern-

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This Jumma was assessed in gross sums according to a Cabooleat (written engagement) on each Zemindary; leaving to the Zemindar to divide and distribute the amount, in just proportions over the Pergunnahs, and villages, of his estate. Of this distribution the Zemindar was required to furnish a correct statement, specifying the proportions of the gross Jumma attached to each subdivision or village—the name of each village—the boundaries thereof—the estimated quantity of land contained in it—with other particulars: and, in order to correct inequalities in the distribution of the gross Jumma, a similar village record was required to be delivered in annually, specifying every change that might have occurred from the improvement, or decay, of cultivation, or the cultivation of fresh lands. This account was intended to be the basis of a new Tukseem* for

ment than on an average they did before. The Ryots, therefore, being more heavily taxed, and the Zemindars unable to pay their instalments within a prescribed time, being dispossessed, and beggared, it is obvious that this “moderate Jumma” was productive of no good to any party but government itself, who were in fact the only gainers by the change of system.

* Tukseem—the divisions or constituent parts of the assessment called Tumar Jumma; sometimes applied to designate other standard assessments.

the country ; the old Tukseem, as well as the previous Tumar Jumma, (*Vide note*, p. 317,) from the various changes and alterations which had taken place, being found inapplicable to the existing state of the country ; and though the omission of this account was declared to be subject to penalties, at the discretion of government, and even to forfeiture, I do not find, from the records, in print, that it was attended to by the Zemindars.

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Finally the settlement was made with Zemindars whose ignorance, rapacity, oppressions, collusions, and abuses of all kinds, are so uniformly attested in the public records that nothing, one would think, could be wanting to prove their entire unfitness for the trust.* The only plea that can be discovered

* Mr Shore's own testimony on this head is quite conclusive. The remarks of so able, experienced, and distinguished, a public servant will also give the reader a good idea of the practical operation of Indian revenue systems. In his Minute of the 8th Dec. 1789, par. 10, he observes—

“ It is allowed that the Zemindars are, generally speaking,
 “ grossly ignorant of their true interests, and of all that relates
 “ to their estates ; that the detail of business with their tenants
 “ is irregular and confused ; exhibiting an intricate scene of
 “ collusion opposed to exaction, and of unlicensed demand
 “ substituted for methodized claims ;—that the rules by which
 “ the rents are demanded from the Ryots are numerous, arbi-

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for the measure is the conviction of both Mr. Shore (Lord Teignmouth) and Lord Cornwallis, that the Zemindars were the real proprietors, or lords of the soil, or that can be supposed to have influenced two such men in conferring, or confirming, powers on persons in other respects so unworthy of the benefit.

“trary and indefinite;—that the officers of government, possessing local controul, are imperfectly acquainted with them; whilst their superiors, further removed from the detail, have still less information;—that the rights of the Talookdars, dependant on the Zemindars, as well as of the Ryots, are imperfectly understood and defined;—that in common cases we often want sufficient data and experience to enable us to decide with justice and policy, on claims to exemption from taxes; and that a decision erroneously made may be followed by one, or other, of these consequences—a diminution of the revenues of government, or a confirmation of oppressive exaction—

“To the truth of this detail there will be no dissenting voice.” It may, I fear, with too much truth, be added, that this also is a state of things which the introduction of the permanent settlement has in no respect improved.

SECTION V.

BENARES PERMANENT SETTLEMENT, 1799.

The Zemindary settlement was extended to Benares in May, 1795 ; the Raja having been persuaded, in October preceding, to transfer, by treaty, the administration of the country to the Company's government ; with the reservation of a few spots, the more immediate property of his own family. The principles of the settlement were here the same as in Bengal ; with some slight modifications, intended to adapt it to local circumstances ; the main feature—excessive revenue—being here, as every where else, unchangeable, and unchanged.

In this province there were found more traces, than in Bengal, of individual proprietary rights in the soil.* It is even recorded of the Raja, and his ancestors, that, owing to the oppressiveness of their government, several landholders had fled the country ; whilst others were reduced to become Ryots or cultivators, at half produce, of their own lands.

The estates, however, when parcelled out, were here, as in Bengal, transferred in full right to Zemindars ; but such was the turbulent cha-

* For further notice of these rights, *vide infra*, Sect. XVIII.

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racter of these Zemindars as to render it necessary, for some years, to have an Aumil over them ; who, partaking of the nature of farmer and collector of the public revenue, was made answerable to government for the full amount of the assessment, with an allowance of eleven and a half per cent. on the amount collected to remunerate him for his services and risk.

It appears, too, that the settlement was introduced into this province just seven months from the date of its transfer to the Company's management ;—and of course under greater ignorance, if possible, than in Bengal, as to the real resources of the country. The Junma is stated by the committee of the House of Commons to have been fixed at 3,453,574 sicca rupees.*

*

SECTION VI.

OUDE REVENUE SETTLEMENTS, 1801.

But if the territorial arrangements in Bengal and Benares are chargeable with impro-

* In a minute of Lord Hastings, 21st Sep, 1815, (Beng. Rev. Sel. Vol. I. p. 406,) the revenue of this district is stated to be 4,468,497 rupees. I cannot trace in the printed records the cause of this difference. The one may be net land revenue, whilst the other perhaps includes farms and licenses, &c.

vident haste, what can be said of those proposed to be introduced into the “Ceded and “Conquered Provinces.” The “Ceded provinces” in Oude were made over to the Company, in perpetual sovereignty,* by the Nawaub Vizier in November, 1801; yielding at that time, according to the schedule, an annual gross revenue of 13,523,474 sicca rupees, or £1,600,000 sterling. A short account of the Oude districts will serve to shew the condition of the people under modern Mahommedan government; and how far the measures of the British government have corresponded with our constant professions of intending to promote their happiness and prosperity.

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In the time of the Nabob Vizier, the subordinate administration of the country was com-

* This grant (like some others) should be kept in mind, when we come to treat of the rights which are supposed to attach to *sovereignty* in India. The Nawaub Vizier was *legitimately* nothing more than the servant of the Mogul emperor; but this servant, without hesitation, bestows kingly rights on another servant, which that other servant with as little scruple receives, and returns the compliment, a few years afterwards, by encouraging the nabob to assume the title of King, after having despoiled him of one half of the Oude territory. This bandying about of sovereign rights, by servants, is awful in the eyes of Indian *legitimates*, who are now curiously speculating on the probable time which one of these servants will allow the other servant to reign.

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mitted to Aumils : who united the characters of collector, and farmer, of the public revenue, and exercised, at their own discretion, the entire civil and military authority over the inhabitants. The country abounded with Zemindars, down to a class called (as in Benares) village Zemindars, who were supposed at first to be officers corresponding with the Potail or Mocuddim * of the lower countries, but of whom more will be said presently. Some of the Zemindars were of higher rank ; assuming the title of Raja ; possessing strong holds, with numerous armed adherents ; and who not only opposed, when they could, the authority of the Aumils, but exercised absolute dominion within their respective limits. Of a country, subjected to the sway of such a horde of petty tyrants, we may easily conceive what must have been the condition of its inhabitants. They are accordingly described, by the authorities on the spot, as “ a people unaccustomed to any regular system of order or law ; and habituated to the ut- most excesses of violence and oppression.”

* Potail—“ Head man of a village, who collects the rents from the other Ryots therein, and has the general superintendence of its concerns—the same person who in Bengal is called Mocuddum and Mundul.”—Gloss. 5th Rep.

The first form of government, adopted for the Ceded Provinces, was that of a lieutenant-governor and board of commissioners ; under whom were covenanted civil servants, in different parts, acting as collectors, judges and magistrates. For the first year of our possession, the revenues were collected, as formerly, through the intervention of Aunnils, farmers, or Tehsildary contractors.* In the second year, a foundation was laid for the permanent assessment of the lands, by letting them for three years, on increasing annual rents, to such landholders† as would agree to the terms proposed. Other lands were let to farm ; and some others collected directly by the officers of government. The annual augmentation expected from these engagements, at the end of the third year, was 3,299,589 sicca rupees, or more than 19 per cent. on the Nabob Vizier's rent roll. From a new regulation regarding customs ; from a proposed monopoly

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* That is —Tehsildars, or subordinate native collectors of a subdivision of country ; but made answerable at the same time for a stipulated amount of Jumma.

† By the term “ landholder ” here used, is meant (as I infer at least from the later records) the village Zemindars above-mentioned, of whom more will be said in the sequel. (*Vide infra*, Sect. XVIII.

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of salt ; and^t of the sale of spirits ; it was further expected that this increase would amount to 5,638,012 sicca rupees ; or an addition to the original Jumma of more than forty-one per cent.

We have thus a fair sample of what was meant by the “happiness and prosperity,” which the inhabitants were taught to expect, as the result of a transfer from Mahommedan exaction to the milder sway of a British government ; and when we consider that this increase—I beg pardon, this “*improvement*”—of revenue took place under the disadvantages of an unfavourable season, and after repeated incursions, during the war, of Mahratta cavalry ; and exacted from a people, whom we, in pure kindness, had just rescued from “the utmost excesses of violence and “oppression,” it may be taken as the true interpretation of the term “Moderate Jumma,” so often used in Indian records, by persons when writing of their own financial operations.

The code of Bengal regulations (revenue and judicial) was extended to the ceded provinces in Oude in 1803. The country was divided into seven Zillahs, or districts, with a judge and magistrate, and a collector to each ; and a court of appeal and circuit, with a

suitable establishment of officers, fixed at the town of Bareilly.

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The aforementioned triennial settlement of the revenue was at this time confirmed ; and a notification at the same time given of the intention of government to introduce the permanent settlement into Oude. As the terms of this notification are, to me, obscure, I shall subjoin them in the words of the official record ; which accordingly provides, that “ at
“ the expiration of the triennial term, another
“ settlement would be made with the same
“ persons, (if willing to engage) for three
“ years, at a fixed equal annual Jumma or
“ assessment, to be formed by taking the difference between the annual amount of the
“ first lease, and the actual yearly produce of
“ the land at the time of its’ expiration ; and
“ adding two thirds of such difference to the
“ annual rent of the first lease. At the expiration of this term a settlement for four
“ years would be made with the same persons,
“ if willing to engage, at a fixed equal annual
“ Jumma, formed by adding to the annual
“ rent of the second three years, three-fourths
“ of the net increase of the revenue during
“ any one year of that period. It was further
“ notified that at the end of the last mentioned term of four years (completing altogether

OUDE. " the term of ten years from the first settle-
 Revenue " ment) a permanent settlement would be
 settlements. " concluded with the same persons (if willing
 " to engage, and if no others with a better
 " claim should come forward) for such lands
 " as might be in a sufficiently improved state
 " of cultivation to warrant the measure, *on*
 " *such terms as the government should deem*
 " *fair and equitable.*"

Of this arrangement I profess to understand no more, than that it provides for a constant increase of revenue, through a period of ten years, from a nation of oppressed paupers, until the driblet of the Nabob's rent-roll should be raised to that standard of respectability, commonly called "Moderate Jumma;" and the rate to be finally fixed for a permanent settlement 'at what government should be pleased, in its mercy and forbearance, to deem "fair and equitable." The permanent settlement was thus proposed to be introduced without any reserve as to the approbation, or otherwise, of the Court of Directors; in complete ignorance too of the real resources of the country, beyond the aforementioned arbitrary exactions; and—what is of greater importance—in equal ignorance (as will be seen presently) of the rights of the real landholders, or proprietors of the soil.

SECTION VII.

CONQUERED PROVINCES — REVENUE SETTLEMENTS, 1805.

About the same time the Company came into possession of the provinces conquered from Scindia, and the Raja of Berar. These consisted of the Dooab, and a tract of country on the right bank of the Jumna bordering on Oude ; and of the province of Cuttack, uniting the Bengal territories with those of Fort St. George ; to which were added, at the conclusion of the Mahratta war in 1805, by cession from the Paishwa, in commutation of subsidy, the province of Bundelcund, situated on the right bank of the Jumna above Allahabad.

Of these the northern possessions were placed, during the continuance of the war, under the controul of the commander-in-chief, Lord Lake ; but, on the conclusion of peace, in 1805, they were formed into five districts, under the administration of revenue and judicial officers, on precisely the same footing as had been extended to Oude. The city of Delhi, and a tract of country round it, were exempted from this jurisdiction ; having been

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continued under the nominal authority of the Mogul, but really under the government of the British resident. The same arrangement of three and four years' leases* of the revenue was made here, as in Oude, with the landholders ; and the same declaration of permanency at the expiration of the last term ; with this difference, that the settlement in perpetuity (the former omission being now discovered) would depend on the confirmation of the Court of Directors. In the regulations of 1803 and 1805, it is also declared that the settlement should only be rendered permanent, in cases where the cultivation of the lands should have been sufficiently advanced, and the landholders punctual in the fulfilment of their engagements throughout the aforementioned decennial period. •

SECTION VIII.

UNION OF CEDED AND CONQUERED PROVINCES— REVENUE SETTLEMENTS, 1807.

Previously to the formation of the last, or

* I presume the three years' lease was to expire in 1807-8, which would bring the expiration of the four years' lease to 1811-12 ; but this is not clearly stated in the report.

four years' settlement, as preparatory to that of perpetuity, it was deemed advisable, in 1807, to appoint another commission for the "Ceded and Conquered Provinces," with the same powers as granted to the first commission. The present commission consisted of a member of the board of revenue, and another experienced civil servant,* with a suitable establishment of officers. This commission very soon entertained doubts of the newly acquired territories being in a state to admit of anything like a permanent assessment; but the determination of government on this head being fixed, the commissioners stated their opinion, in April, 1808, "to be adverse to the immediate conclusion of a permanent settlement in the territories subject to their controul;" and accordingly resigned their offices, rather than be made the instruments of an important measure, which their judgment decidedly condemned.

A new board of commissioners was hereon appointed; † from whose reports, when completed, the supreme government anticipated, in their letter dated August, 1810, that the sound policy, and expediency of the measure,

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* Messrs. Cox and Tucker.

† Messrs. Colebrooke (Sir Edward) and Deane.

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would be established beyond all question. * In the meantime, or in February, 1810, the Court of Directors had declared that it would be premature to fix in perpetuity the land revenue of the “Ceded and Conquered Provinces;” and in 1811 still more decidedly forbid it; ordering that no leases be granted for a longer period than five years.†

The Court’s orders are founded on an avowal of imperfect knowledge as to the actual state and capability of these countries, and of the rights and interests of the several classes of persons connected with the soil; and likewise on the mistakes committed in the settlement of the lower provinces, (Bengal,) and of the inconveniences felt from it, although these countries had been so long under our management; and therefore urge the danger of precipitancy in proceeding on such uncertain grounds to the adoption of a measure which was to be irrevocable.

The committee of the House of Commons close this head of their report with the proceedings above adverted to; adding their belief that the new commissioners would prove

* Beng. Rev. Selections, Vol. 1. p. 72.

† 5th Report, p. 53.

more compliant than their predecessors, and proceed to execute the orders of the Supreme Government, without completing the preliminary inquiries which the Court of Directors deemed indispensable.

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In the “Selection from India Records,” printed by the Court of Directors in four folio volumes, we accordingly find that the Bengal government, with their new commissioners, persevered in the proposed arrangements for the Ceded and Conquered provinces; but the Court uniformly objected to a permanent settlement of the lands in either of these newly acquired territories. The Zemindars appear, therefore, to have held their lands from the time above-mentioned, on leases not exceeding five years’ duration. In the letters from Bengal, they are, however, considered and termed “proprietors” of their respective estates; and these estates, it appears, were regularly sold, as in Bengal proper, for arrears of revenue. *

* Lord Moira’s remarks on these sales are particularly deserving of notice — “The advantage (of sales of land) is therefore at all events precarious; but such as it is, it is purchased at the expence of the rights of a whole co-partnership, (the estates alluded to being co-partnership estates) which it virtually annihilates, and at the expence of the well-being, and peace, of the district which it invariably disturbs.

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The correspondence on this head is continued, in the volumes above referred to, up to Au-

“ An endless litigation in the courts of judicature, between the government, the purchaser, and the former engager, and joint proprietors, is an evil which always attends it ; and frequently it gives rise to a systematic defiance of all legal authority, disgraceful to government, and to the administration of civil justice.

“ I have been happy to find that the Board of Commissioners have been able to realize the land revenue of the upper provinces with extraordinary punctuality, but with rare resort to this unpopular and injurious measure ; but it is with much regret I have learned, that through the intrigues of the Tehsildars, at a period anterior to their administration, large portions of the three districts of Goruckpore, Cawnpore, and Allahabad, had been transferred from the hands of original proprietors by public sale for the arrears of rent, and that particularly in the former district, *very valuable villages had been frequently sold at a price of from two to five rupees.*” (This would indeed be incredible, if it did not proceed from such high authority.) “ The purchasers were generally the Tehsildars themselves ; and even to the present day, the local authorities lament the consequence of the oppression which ensued, nor have their united efforts yet been able to arrest the course of its injurious effects.

“ The auction purchasers are generally the Vakeels, the Omlah, (officers of the courts of justice) and dependants of the courts and other cutcheries, who have acquired their notions of property from the regulations, or from the Bengal practice, and who proceed to take possession of their purchase with the conception that no one has any right but themselves.”—Beng. Rev. Sel. Vol. I. p. 420.

gust, 1822; at which time Regulation VII. A. D. 1822, was passed, by which the settlement of the lands then existing was extended for five years longer.

Ceded and
Conquered
Provinces.
—
Revenue
settlements.

In the Fifth Report we have no separate statement of the Jumma of the “Conquered Provinces,” at the time of their coming into possession of the Company; but in the third volume of the “Selections from India Records” above mentioned, page 158, we have a statement of the total receipts from the “Ceded and Conquered provinces” united for a period of twelve years, or from 1807-8 to 1818-19 inclusive. This statement still leaves us in ignorance of the actual legal Jumma of these districts at the time of their cession; but the first year of this statement, or 1807-8, probably exceeds the original Jumma: being the last year of the first triennial period above-mentioned, in which the revenues were intended to be annually augmenting. Whatever may have been the case, however, previously to 1807-8, the annual increase for the twelve subsequent years, is enormous. The *gross* receipts of 1818-19 exceeded those of 1807-8, in the sum of 11,066,675 rupees; whilst the aggregate *net* receipts of the whole period, exceeded the net receipt of the first year of the period in no less a sum than

Ceded and Conquered Provinces. 80,023,583 rupees, or about ten million sterling from these districts alone.* In the lan-

Revenue settlements.

* The reader will probably understand the statement in the text more clearly by seeing it stated in figures. The following will shew the difference of gross receipts between the first and last years of the period alluded to, viz.

	1807-8.	1818-19.	Difference.
Land.....	21,888,040.....	31,492,575.....	9,604,535
Sayer.....	775,923.....	1,132,798.....	356,870
Customs....	1,443,512.....	2,588,782.....	1,105,270
Total Rps.	24,147,475.....	35,214,150.....	11,066,675

The following is extracted from the general figured statement referred to in the text, to shew the annual increase in each year on the Jumma 1807-8.

Years.	Total net receipts of land revenue, Sayer and Customs.	Annual increase on 1807-8.
1807-8	19,426,787	
1808-9	20,776,220.....	1,349,433
1809-10.....	23,792,230.....	4,365,443
1810-11.....	26,112,066.....	6,685,279
1811-12.....	25,703,280.....	6,276,493
1812-13.....	25,010,147.....	5,583,360
1813-14.....	28,230,282.....	8,803,495
1814-15.....	26,817,124.....	7,390,337
1815-16.....	27,536,492.....	8,099,705
1816-17.....	30,291,701.....	11,864,914
1817-18.....	28,431,204.....	9,004,417
1818-19.....	31,427,494.....	12,000,707

Rupees 80,023,583

guage of the East this would be called a Russud Jumma, or revenue progressively increasing. It is the process usually observed for reaching that enviable goal termed "standard assessment," or fixing what is called a "moderate Jumma."

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Provinces.

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The reader will now please to recollect that all these arrangements were made in profound ignorance of the real resources of the country; that they had no better groundwork than mere conjectural estimate, or the fabricated accounts of districts and villages, or an average of revenue collections from the country by former Aumils and farmers—in other words, a practical illustration of the doctrine of the learned Shums-ul-Aymah-us-Surukhsee, who lays it down as sound law (*page 319*) that cultivators are only entitled, out of the annual produce of land, to what may be indispensable for their support till the next crop be reaped—to which we simply superadded the principle of a Russud Jumma, as above described, guarding, in pure love to a poor and starving population, against the possibility of their getting rich!

We will now proceed to enquire how these matters were conducted under the Madras government; where other systems were put in practice, and supported with a degree of

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zeal, ability, and perseverance, certainly not surpassed, and perhaps not equalled in any other part of India; and where it is consequently of greater importance to trace the operation of these systems to their ultimate result.

SECTION IX.

FORT ST. GEORGE—REVENUE SYSTEMS.

In consequence of express orders from the Court of Directors, and the government-general, the permanent settlement was introduced into some of the provinces subject to Fort St. George, about the beginning of the present century; with the same system as in Bengal for the administration of justice. But the inquiries made under this presidency into the state of the land revenues, and tenures, give a better view of revenue details, and a deeper insight into the state and condition of the native inhabitants than is to be found elsewhere. On this account a brief review of the different systems adopted is necessary. They constitute, in fact, the great sin of the Company's government in India, as being confirmative of that poverty, and stationary degradation, of the native population which ages of despotic

power would seem to have inflicted, as a perpetual inheritance, on this devoted country.

In previous pages (293 to 317) an analysis is given of the celebrated Tumar Jumma so often applauded, and referred to, in the Bengal records. In other parts of the country, although the farming system seems to have been as universal, as in Bengal; it was still usual to collect the revenues from the Ryots, whether through the intervention of farmers, or directly by the officers of government, according to annual settlements made with the Ryots—that is, according to an estimated valuation of the harvest, on actual inspection of the crops, in each year; or by partition after gathering.

It is of so much importance that the reader should be thoroughly acquainted with the groundwork of our Indian systems of revenue, that I must again entreat his patience, whilst I submit a few details taken from official records, as to the mode of proceeding in districts subject to the government of Fort St. George; and which we either conquered, or obtained by cession, from Mussulman powers.

We here commonly find two descriptions of land; one called Zemindary lands, or lands in the occupancy of Zemindars or Polygars; and Havelly lands, or lands under the immediate management of government, without the

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land, and
division of
produce.

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intervention of Zemindars, Jaghiredars, or other intermediate agents.

In the Zemindary lands it was usual to allow the Zemindars to appropriate the revenues to their own use, on their paying a certain sum to government, as stipulated in a Cowle or written engagement. The Zemindars were therefore renters or farmers of their respective Zemindaries; having the entire management of the revenue and police given up to them; and exercising absolute dominion, even to life and death. They collected the revenues from the Ryots either in kind, or money, or, as was almost universally the case, by subletting the lands to farmers on annual, or longer, leases. With the powers which these Zemindars exercised — always difficult and sometimes impossible to controul — no knowledge could be obtained by the officers of government of the real resources of the country. The Zemindars, fertile in expedients, defeated every attempt to acquire it, or opposed the interposition of government by force of arms. One of their expedients, if not remarkable for its honesty, displayed at least a considerable share of cunning. At the expiration of every lease, there was sure to be a heavy balance. This was reserved to aid in the negotiations for a

new lease, as the Zemindars would generally agree, in the event of the lease being renewed to themselves, to pay up the arrear ; which, on the other hand, would be wholly lost, if the lease were granted to another.

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In the Havelly lands, sundry modes of management prevailed. In some instances, a settlement, called Aumanee, was adopted ; according to which, government receives its share of the produce of the lands from each cultivator in kind, or the value of that share at a price agreed upon. Under this system it was necessary to keep up a large establishment of native officers, who generally combined with the inhabitants of most power and influence, to defraud the state of its rights. It was, therefore, of all others, most open to abuse ; and attended not only with loss to government, but often with great oppression to such of the Ryots as were not members of the conspiracy.

Another method, and by far the most common for many years after our possession of territory in India, was to let out the lands to farmers of the revenue ; in large or small divisions, according to circumstances ; and on annual or longer leases. Farming of the revenues became thus a regular profession, on

FORT ST. GEORGE. which the Fifth Report remarks—" the un-qualified conveyance, by government itself, of most of its powers to these large speculating renters, necessarily conferred on them the most ample means of oppression, and appears to have occasioned, but in a still greater degree, the unjust and vicious system of internal administration which existed in the Zemindary lands."*

Modes of
assessing
or valuing
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produce.

The collectors in some of the Havelly lands had recourse to another method ; which was to settle with the head inhabitants of villages for the *r  venue* of the whole village, leaving to them to sublet the lands, and arrange with each cultivator for the rent he was to pay. These village settlements were founded on government's share of the annual produce, commuted for a money payment, regulated with reference to the market price of grain ; but, although conformable in some respects to the habits and usages of the natives, it has been objected to these settlements, that they were of an imperfect kind, not founded on a survey of the lands, consequently in ignorance of the village resources, and of the rights and privileges of the Ryots ; neither were Pottahs

* 5th Rep. p. 83.

granted to the Ryots ; or any other systematic precaution taken, to guard them against oppression on the part of the head inhabitants.

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In respect to the division of produce, it is stated, that “ by the custom of the Hindoo
“ government, the cultivators were entitled to
“ one half of the paddy produce (that is grain
“ in the husk), depending on the periodical
“ rains. Of the crops from the dry grain
“ lands, watered by artificial means, the share
“ of the cultivator was about two thirds.”*
These shares were settled in each year before harvest, on inspection of the crops, after usual deductions for the use of Pagodas, and other local purposes before noticed, by persons appointed for the purpose, and in the presence of the inhabitants and village servants. If the Ryots were dissatisfied, they were at liberty to make another survey, or estimate, by persons of their own choosing ; and if any material difference appeared between the two estimates, a third account was taken, under the orders of the village officers. Garden lands or plantations, were assessed at rates varying from one-fourth to one-eighth of the entire yearly crop,

* 5th Rep. p. 81.

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according to the expense and time required for bringing certain products to maturity; and the distance or proximity of markets; and these assessments were fixed in money.

Such is an outline of the principles of revenue administration in the Madras provinces previous to the introduction of those systems, which will be hereafter described. At this time the lands were commonly classed under three denominations, viz.

Nunjah, or wet lands—that is, constantly irrigated—in which the produce was divided between the government and cultivator—or the government share commuted into a money payment.

Punjah, or dry grain lands—that is, lands dependant on rain, or dew, only for irrigation; and which were either assessed in money, at so much for a fixed measure of land, but varying with the produce; or on inspection of the annual crops as abovementioned.

Baghayut, or gardens or plantations—in which the most valuable articles of produce are raised; and which were also assessed at fixed money rates.

The Nunjah lands depending on copious irrigation, and the fall of the rains at the usual season being uncertain, the produce was

equally so; on which account the Ryots preferred the method of dividing produce with the government, and always objected to a fixed money rate on the lands; which, from its excessive amount, they might, in bad seasons, be unable to pay.

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The Punjah culture was less exposed to failure from requiring only partial supplies of water. The risk therefore of engaging for a money payment was less. A division of crops, too, on these lands would be attended with difficulty, as many of the articles cultivated on the same ground ripened at different seasons of the year.

The Baghayut lands, containing the most valuable articles of produce, were generally secured against failure of water by artificial means; so that the payment of a money rate on these lands was still less liable to objection.

That these rules were of ancient origin, I admit, and that they are commonly found to exist in native records and registers; but it is obvious that they could not be precisely applied to every description, and every variety of land. It is probable that principles of this kind were from time immemorial adopted in the division of produce, or adjustment of rents, between the former proprietors of es-

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tates and their tenants: and, subsequently, under the Mussulman government, between Zemindars and Ryots; but that they were ever practically enforced, for the collection of *revenue*, by any *ancient* Hindoo government, I must be allowed to doubt, if not to deny, for reasons which will plainly enough appear in many parts of this treatise, and more particularly in the second chapter.

The select Committee of the House of Commons, state these to be the lawful rights of the Ryots, according to the ancient usage of the country; and then go on to remark,* that “in consequence of the changes introduced by the Mahommedan conquest, and the many abuses which later times had established, the share really enjoyed by the Ryots was often reduced to a *sixth*, and but seldom exceeded a *fifth*; for, instead of the former usage, the expedient of an impost originally founded on a measurement of the arable land, and of additional assessments in proportion to that impost was generally adopted, and the amount of such additional assessments had no bounds but those which limited the supposed ability of the husbandman. In those parts of the country, where

“ the practice of receiving the rents in kind,
 “ or by a monied valuation of the actual pro-
 “ duce, still obtained, the cultivators were
 “ reduced to an equally unfavourable situation
 “ by the arbitrary demands and contributions,
 “ to which they were subjected, beyond the
 “ stipulated rent. The effects of this unjust
 “ system were considerably augmented by the
 “ custom, which had become common with
 “ the Zemindars, of subrenting their lands to
 “ farmers, whom they armed with unrestricted
 “ powers of collection, and who were thus en-
 “ abled to disregard, whenever it suited their
 “ purpose, the engagements they entered into
 “ with the Ryots; besides practising every
 “ species of oppression which unfeeling self-
 “ interest could suggest. If they agreed with
 “ the cultivators, at the commencement of the
 “ year, for a rent in money, and the season
 “ proved an abundant one, they then insisted on
 “ receiving their dues in kind. When they
 “ did take their rents in specie, they hardly
 “ ever failed to collect a part of them before
 “ the harvest time had arrived, and the crops
 “ were cut; which reduced the Ryots to the
 “ necessity of borrowing from money lenders
 “ at a heavy interest of three, four and five per
 “ cent. per month, the sums requisite to make
 “ good the anticipated payments that were

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“ demanded of them. If, from calamity or
“ other cause, the Ryots were the least remiss
“ in the discharge of their rents, the officers
“ of the renters were instantly quartered upon
“ them ; and these officers they were obliged
“ to maintain, until they might be recalled,
“ on the demand being satisfied. It was also
“ a frequent practice with the renters to re-
“ move the inhabitants from fertile lands in
“ order to bestow them on their friends and
“ favourites ; and to oblige the Ryots to as-
“ sist them, when they happened to be far-
“ mers, in the tilling of their lands, and to
“ furnish them gratuitously with labourers,
“ bullocks, carts and straw.

“ In addition to the assessment on the
“ lands, or the shares of their produce re-
“ ceived from the inhabitants, they were sub-
“ ject to the duties levied on the inland trade,
“ which were collected by the renters under
“ the Zemindars. These duties, which went
“ by the name of Sayer, as they extended to
“ grain, cattle, salt, and all the other neces-
“ saries of life passing through the country,
“ and were collected by corrupt, partial and
“ extortionate agents, produced the worst
“ effects on the state of society, by not only
“ checking the progress of industry, oppress-
“ ing the manufacturer, and causing him to

“ debase his manufacture, but also by clog-
 “ ging the beneficial operations of commerce
 “ in general, and abridging the comforts of
 “ the people at large. This latter descrip-
 “ tion of imposts was originally considered as
 “ a branch of revenue too much exposed to
 “ abuses, to be entrusted to persons not liable
 “ to restraint and punishment. It was there-
 “ fore retained under the immediate manage-
 “ ment of the government. The first rates
 “ were easy, and the custom houses few; but
 “ in the general relaxation of authority, this
 “ mode of raising revenue for the support of
 “ government was scandalously abused. In
 “ the course of a little time, new duties were
 “ introduced under the pretence of charitable
 “ and religious donations, as fees to the Cho-
 “ keydars, or account keepers, guards, and
 “ other officers at the stations, as protection
 “ money to a Zemindar; or as a present to
 “ those who farmed the duties. Not only
 “ had the duties been from time to time raised
 “ in their amount, and multiplied in their
 “ number, at the discretion of the Zemindars,
 “ and the renters under them; but they were
 “ at length levied at almost every stage, and
 “ on every successive transfer of property –
 “ uniformity in the principles of collection
 “ was completely wanting; a different mode

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“ of taxation prevailing in every district, in
“ respect to all the varieties of goods, and
“ other articles, subject to impost. This con-
“ suming system of oppression had in some
“ instances been aggravated by the Company’s
“ government; which, when possessed of a
“ few factories with a small extent of terri-
“ tory around them, adopted the measure of
“ placing Chokies or custom stations, in the
“ vicinity of each, for the purpose of ascer-
“ taining the state of trade within their own
“ limits, as well as to afford them a source of
“ revenue. Under the head of Sayer revenue,
“ was also included a variety of taxes, inde-
“ finite in their amount, and vexatious in their
“ nature, called Moterpha; they consisted of
“ imposts on houses, on the implements of
“ agriculture, on looms, on merchants, on ar-
“ tificers, and other professions and casts.”

Again—speaking of the Company’s admi-
nistration in reference to the Nunjah, Punjah,
and Baghayut lands above described, the se-
lect committee observe—“ The demand on
“ the cultivator was, however, by no means
“ confined to the established rates of land tax
“ or rent; for besides the Sayer duties and
“ taxes, personal and professional, the Ryot
“ was subject to extraordinary aids, additional
“ assessments, and to the private exactions of

“ the officers of government, or renters, and
 “ their people ; so that what was left to the
 “ Ryot was little more than what he was en-
 “ abled to secure by evasion and conceal-
 “ ment.”*

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In these extracts the reader will perceive the opinions of men, whose impartiality cannot be doubted, as to the practical operation of Indian systems of finance. He will also keep in mind that, in all countries in which we succeeded to the Mussulman power, the same system has been continued; the same methods resorted to of collecting the revenues through the medium of Renters, or farmers general, Zemindars, Aumeens, Potails, &c. ; that we always looked to the realization of as large an amount of revenue as our predecessors had extracted from the lands; and sometimes a much greater; and he may thence, as well as from the facts contained in this treatise, draw his own conclusions, as to whether the state and condition of the people could be ameliorated (however good or sincere our intentions) with the continuance universally of such powerful causes of demoralization.

SECTION X.

THE JAGHIRE.*

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—
Revenue
settlements.

TheJaghire.

The “ancient possessions” as they are called, of the East India Company, subject to the presidency of Fort St. George, are the Jaghire, and the Northern Circars. The Jaghire was granted to us in 1750, and further confirmed in 1763, by the Nabob of Arcot. Until the year 1780, it was rented by the Nabob; whose management of it is represented to have been oppressive and ruinous in the extreme; and of the same character which marked his administration of the rest of the Carnatic. “It exhibited throughout a scene “of boundless exaction and rapacity, on the “part of government and its officers; of eva- “sion on that of the inhabitants; or of col- “lusion between them and the public ser- “vants; while the revenue diminished every “year with the cultivation. The husband- “man was entitled to a certain standard share “of the crop; but a considerable portion of “it was extorted from him, under the varied “devices of *usual assessment* — *fixed assess-*

* A district in the immediate vicinity of Madras, or Fort St. George, now called Chingleput, about 108 miles long and 47 broad in the widest part, containing altogether 2440 square miles. (Hamilton.)

“ *ment—additional assessment—and Durbar* FORT ST.
 “ *Khirsch*; and by private contributions levied GEORGE.
 “ by the revenue officers for their own use.” Revenue
 settlements.

The Jaghire was twice invaded by Hyder Ali; once in 1768, and again in 1780. In the latter, more especially, fire and sword seemed to contend for pre-eminence in the work of havoc and destruction. At the close of the war in 1784, the country exhibited few signs of having been inhabited, save in the bones of murdered bodies, or the naked walls of villages and temples—the melancholy remains of almost universal conflagration. To the miseries of a desolating war, succeeded a famine. Death, and emigration, had thus nearly depopulated the whole country; and to these multiplied calamities was now super-added a revenue administration, the basis of which was the exaction of a land tax, from the wretched remaining inhabitants, equal to one half the gross produce of the soil!

The Jaghire.

After the Company's government had assumed the Jaghire in 1780, their management of it does not appear to have been more prosperous than that of the Nabob. In 1783, it was let out, in fourteen large farms, on leases of nine years. We have above seen what the character of native farmers is. In

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The Jaghire.

1788, the plan had completely failed. The revenue realized did not exceed one-fourth of the valuation in the Nabob's grant. The estates of the renters or farmers were sequestered, and several of them imprisoned.

From 1788 to 1794, the country was let out in smaller portions, on leases of three years. The net revenue was thus somewhat increased; but the extreme necessities of government often obliged them to require of the lessees to pay down sums of money in advance of their instalments; leaving them to reimburse themselves from the inhabitants, as they could.

In 1794, the country was committed to the management of Mr. Lionel Place; from whose vigorous and efficient administration, until 1798, a more accurate knowledge of the state of the inhabitants was obtained than of any other part of the Company's old possessions; and a greater revenue than had been received from it since the grant by the Nabob.

Pending the distractions from 1780 to 1784, a race of persons, termed "Dubashes," had established themselves in the Jaghire; by buying up the rights of the starving inhabitants for a few days', or a few weeks', subsistence. The Dubashes having thus obtained a footing, strove at first to supplant the influence of

the Company's government in the province, in order to extend and confirm their own; but they were put down by the vigour of Mr. Place's administration; who succeeded in restoring many of the old landholders, and heads of villages, &c. to their former rights; and by his vigilance and controul, introduced greater order into the collection of the revenues.

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Revenue
Settlements.
The Jaghire.

In the Jaghire, however, as in every other district of the Company's possessions, Mr. Place found great disorder and confusion in the revenue accounts:—" *Where they were to be met with, they were found to be mere fabrications, intended to conceal the peculations and irregular practices, as well of the accountants themselves, as of those employed in the collections,*" whilst all the village servants not only connived at abuses in others, but abused their own trusts in every way that could serve their private views, or promote those of their superiors in the district.

Mr. Place introduced the system of village settlements; that is, letting the lands of each village separately to the principal landholders of the village for a specified money rent; leaving them to settle among themselves with minor occupants. The revenues of the Jaghire continued to be realized on annual village settlements from 1789 to 1802-3; when the

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settlement.

lands were all made subject to the terms of the permanent Zemindary tenure.

According to the system adopted at Madras, the Jaghire was divided into sixty-one estates, bearing an assessment of from 2000 to 5000 Pagodas each ; and *sold* to the highest bidder ; the Company assuming the right of sale, in virtue of their other assumed right of being, as sovereign, sole proprietors of the soil. From the above described state of the Jaghire, ever since it came into our possession, it was impossible that any thing like a correct valuation of the lands could be obtained. The tax, therefore, fixed on these estates was calculated on certain accounts of the gross collections in former years ; whilst some estates were assessed at increasing rates of rent, which were to become fixed after a certain number of years — that is, assessed at once at a permanent Jumma, which it was thought proper to estimate the country might at a future period yield.

SECTION XI.

NORTHERN CIRCARS.

About the same time, or in 1802 and 1804, the permanent settlement was introduced into the other branch of the Company's " ancient

possessions," commonly called the "Northern Circars."* When the Circars came into our possession, in 1765, by grant from the Moghul, afterwards confirmed by the Nizam of the Deccan, it was found that large portions of these countries, called the Zemindary lands, were occupied by Zemindars, the descendants of former landholders in Telingana and Orissa, who had been driven, by the severities of Mahommedan rule, from their possessions in those provinces. They had, all, forts, and an armed force for their defence, and were therefore more like tributary chiefs than subjects; the more powerful using their force, as opportunities favoured, to swallow up minor Zemindaries, to extend their possessions and power, and uniformly to encroach on those of the Company. The spirit of independence and refractoriness, which any pretence would call into action, was never broken in these districts; neither were the turbulent chieftains ever completely disarmed, or made duly obedient to the authority of the civil government. Down to the period of the introduction of the permanent settlement, the country was not subject to any fixed principle of revenue management. The

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Permanent
settlement.

Northern
Circars.
1802 and
1804.

* Namely, Chicacole, Rajahmundry, Ellore, and Condapilly.

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—
Permanent
settlement.

Northern
Circars.

Zemindary lands were let to the Zemindars, and, for the most part, left to their administration. Village settlements* were made with the principal inhabitants in the Havelly lands, i. e. those more immediately subject to the management of the Company; but it does not appear that any precautions were taken to guard the lower orders from the oppression of Zemindars, Renters, and others in power; or to ascertain the rights and privileges of Ryots, or the dues of government; the minutiae of revenue investigation being everywhere left to native Dewans and Dubashes.† It is true that a change of system took place in the administration of these districts in 1794, and some improvement, it is said, may be traced subsequently to that period;‡ but what with the want of local vigilance and knowledge, the great misconduct of some of the collectors, the intrigues of the native servants, and their

* *Vide pages 408 and 421.*

† Dewan—is often used to designate the principal revenue servant under an European collector. Dubash—properly an interpreter, or speaker of two languages. At Madras he is the manager of the money concerns of Europeans, and confidential agent in their transactions with other natives.

‡ Fifth Report, p. 100.

combinations with Zemindars and others to falsify accounts, it does not appear that the benefits of the change were of any great amount, or that any material progress was made in investigating the revenue concerns of the country.

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Permanent
settlement.

Northern
Circars.

Such, however, was the state of these and the adjoining Guntoor Circar,* when the permanent settlement was introduced. The value of the lands was fixed on a former *estimate* of their produce from 1783 to 1788; or, where the valuation was supposed to be under-rated, on an average of collections made since that period, and on local accounts. With this *estimate*, and on the principle that the Jumma, or land revenue, to be paid by the Zemindar to government should be two-thirds of the gross collections from the cultivators, the Zemindary lands were parcelled out into estates of from 1000 to upwards of 100,000 Pagodas annual Jumma, and bestowed in proprietary right on the Zemindars; whilst the Havelly lands were divided into *Mootahs*† (farms) or estates of 1000

* The Guntoor Circar had at this time been for thirteen years subject to the British authority.

† Hence the term *Mootahdary* applied to this system at Madras.

FORT ST. GEORGE. — Permanent settlement. The Jaghire. to 5000 Pagodas each, and *sold* at public auction, subject to the terms of the permanent Zemindary tenure.

In this, as well as the permanent settlement of the Jaghire, we have a remarkable instance of property in the soil being deemed, according to the Mussulman doctrine, an universal attribute of sovereignty. The Havelly lands were all sold by the Company's government to the best bidder, as if they had been private estates; whilst the Zemindary lands were bestowed, in free gift, on persons who had no pretensions to them as hereditary proprietors; who, or their ancestors, were nothing better than military adventurers, fugitives from other countries; and who had seized and held these lands throughout all the convulsions of the Mussulman government, subsequent to the death of Aurungzebe in 1707, till the whole system of internal administration had become so disorganized that, on the transference of the Circars to the British government in 1765, it is observed, "not only the forms but even the remembrance of civil authority seemed to be wholly lost."

From 1765 to 1804 we have no great reason to believe from the printed records that the condition of the inhabitants was mate-

rially improved under the Company's administration. Exaction of revenue by any means—yet in perfect ignorance of the real resources of the country—presents itself throughout as the main feature; and to such excess was this carried, that when the permanent settlement was established, the revenue board assure us that the “Havelly lands in the Northern Circars, were in many cases assessed at the highest amount of the ascertained collections of an average of years, and in some few cases at a higher amount than any traceable average of collections.”* Notwithstanding this high assessment, speculators and adventurers were still found willing to purchase; and estates were thus actually transferred for a price to the highest bidders, without regard to the rights of the local Meerassydars,† and other descriptions of landholders.

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—
Permanent
settlement.

Northern
Circars.

Of the refractory chieftains abovementioned, it is remarked, in a letter from the government of Fort St. George to the Court of Directors, dated 9th May, 1793, “It is now near thirty

* Madras Rev. Sel. Vol. I. p. 518.

† Meerassydar—holder or possessor of a heritage—proprietor of land. Of these persons more will be said in the sequel.

FORT ST. GEORGE. “ years since the Company became possessed

Permanent settlement. “ of the Circars, and at this moment their influence is very little, if at all, better established

Ancient possessions. “ than it was the first day. The Zemindars

“ still keep the same troops and exercise the same authority within their respective districts. The oppressions they commit are, we believe, in no degree abated ; and their engagements to the Company are as ill performed as they have been at any period.”

Down to the year 1804, it moreover appears that, with the exception of one principal Zemindar, Vizieram Rause, who had been subdued, no decisive measures had been taken to oblige the great landholders to reduce their military retainers. Stipulations, it is true, had been introduced into the Cowles, or leases, granted to the Zemindars for a limitation of the number of their armed followers, but these stipulations were nugatory in their effect. These, however, were the persons on whom the Zemindari in question were settled as perpetual estates. It is consequently obvious, that the permanent settlement was introduced into the Circars in perfect ignorance, on our part, of the real resources of the country. Of the value of our gifts we knew nothing; neither can we discover what were the merits which entitled

these Zemindars to such magnificent gra-
tuities.*

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Permanent
settlement.

Ancient
possessions.

According to the arrangement thus adopted, as well for the Circars as the Jaghire, it was calculated that the Ryot's share of the gross produce would be one half, the other half being paid to the Zemindar, or Mootahdar, of which government claimed, as Jumma or revenue, two-thirds, leaving one-third of the gross collections, or about 15 per cent. of the gross produce, to the Zemindar, on whom the charges of collection also rested, the government share being a net payment.

If the real value of the lands in Bengal and Madras had been accurately ascertained, this might be deemed a striking difference, in favour of the Madras Zemindars, in the general division of produce ;* but as the valuation of the lands was obviously vague and uncertain, it may be nearer the truth to conclude that the government share was, in both cases, the utmost that could be exacted from the payers of the tax.

Another, however, and still more important difference may here be noticed. Both the Court of Directors, and the Bengal govern-

* For an account of these countries at the period alluded to, see the Fifth Report, pp. 77—100, and the vouchers there referred to.

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GEORGE.

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Permanent
settlement.

Ancient
possessions.

ment, had enjoined that the grants to Zemindars should be made with an express reservation in favour of the rights of Ryots, Talookdars, and other individuals, as those rights might be ascertained. In the settlement under Madras, though the Zemindars are declared to be the proprietors of their estates, both waste and cultivated, still the cultivated *land*, it is added, *could in no case be sold.** In the event of arrears, the Zemindar's share of the produce only, 15 per cent., could be sold for payment of the arrear; the proprietary right of the Zemindar being limited, as would appear, to this 15 per cent. and to the waste lands of the estate, both of which, but only these—on the principle of proprietary right—could he bequeath, mortgage, or alienate.

The Jumma, or revenue, thus secured to government was exclusive of all receipts from the sale and manufacture of salt; from Sayer and all other duties; from Abkary, or tax on spirits and drugs; and from all taxes personal and professional; government reserving these taxes to itself, and the entire exercise of its discretion in respect to their continuance, or abolition.

It was also stipulated, as a fundamental condition, that the Zemindars should no longer be suffered to keep up a military force, or interfere with the police.

FORT ST.
GEORGE.

SECTION XII.

OTHER POSSESSIONS UNDER FORT ST. GEORGE.

The other territorial possessions under the Madras government are----

Modern
possessions.

1. Baramahl, Dindigul, and Malabar, ceded by Tippoo Sultaun in March, 1792; Malabar continued under the Bombay government till 1800.
2. Pondicherry and its adjacent lands, from the French in 1793; and Pulicat and Sadras, from the Dutch in 1795.
3. Canara, Soonda, Coimbetoor, Circar lands and Pollams of Balaghaut, and the island of Seringapatam, by partition treaty with the Nizam and Paishwa, in 1799. Tanjore was ceded to the Company by the Raja in the same year.
4. Ceded districts, with some additions to Malabar and Carnatic, in 1800.
5. Remainder of the Carnatic, consisting of Pulnaud, Nellore, Ongole, Arcot, Pollams

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GEORGE.

Modern
possessions.

of Chittoor, and districts of Satevaid, Tinnevely, and Madura in 1801.

N.B. Of the Southern and Western Pollams—parts of the Carnatic—the Company had collected the Peishcush, or tribute, ever since 1792, by treaty with the Nabob. In 1795, the Pollam of Ramnaud, was made over to their exclusive management.

Southern
Pollams,
short ac-
count of,
previous to
1803-4.

In the southern parts of the Peninsula we find a class of persons termed Polygars; who may be likened, in point of character and condition, to the Northern Zemindars; whilst the districts, or provinces, in the hands of the Polygars, are called Pollams. The Polygars, like their brethren in the North, were originally military adventurers, or leaders of banditti, or police or revenue officers employed under former governments; and who, availing themselves of times of weakness or distress, or the absence of a controlling force, established themselves in sufficient power in their respective districts to make it convenient, if not obligatory, on the superior government to recognize their usurpations; and to be satisfied with certain tributes from the territories they respectively held, under the denomination of Peishcush. Each Polygar, in proportion to the extent of his jurisdiction and

power, had forts and military retainers ; and exercised, within his own limits, all the powers of an Asiatic despot. Some of these possessed lands, in virtue of ancient grants from former sovereigns, for services rendered. Others succeeded in usurping lands, or conquering, or wresting, them from their neighbours. And inhabiting a country famed for robbers, a portion of their income was derived from fees, levied on pretence of watching, and protecting, villages and districts ; and thence called Cawel Tallum (village watching fees) ; and Cawel Desha (district watching fees.)

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—
Southern
Pollams,
short ac-
count of,
previous to
1803-4.

Of these Polygars we have no other account than their being a turbulent refractory race ; inhabiting, for the most part, countries as difficult of access, as they were consequently easy of defence ; and, therefore, like despots on a greater scale, aiming not only at independence, but the extension of territory and dominion, wherever it was practicable. In the history of these Pollams, anarchy and misrule, lawless power, insurrections, civil and external wars, ravages and famines, are the most prominent features.

The districts and Pollams of the Company's " modern territory," into which the permanent settlement was introduced by the Madras government between the years 1802-3,

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Southern
Pollams,
short ac-
count of,
previous to
1803-4.

and 1804-5, are Salem and Kistnaghery (Baramahl), Western Pollams, Southern Pollams, Chitoor Pollams, Ramnaud and Dindigul.

Of these the Fifth Report of the Committee of the House of Commons, in 1812, gives a most detailed account of the settlement effected with the Polygars of Ramnaud, Sheva-gunga, and the Tinnevelly Pollams; and the Circar lands of Dindigul. A brief account of these will serve for all the other countries above named.

The Carnatic Polygars were first transferred to the Company by a treaty between Lord Cornwallis, and the Nabob of Arcot, in 1792. From this period to 1799, resistance to the authority of government, violence of all descriptions, usurpations and extortions, marked the conduct and proceedings of the Polygars. By means of heavy exactions on the country, they were enabled to support large military forces; and wherever they could collect the watching fees abovementioned, their authority over the village, or district, was permanently established. These contributions were sometimes levied on the plea of protection; and sometimes as the price of forbearing to plunder. They were made by armed Peons "detached from the
" fort of the Polygar; but never regulated

“ by any fixed principle; the amount de-
 “ pended on the conscience of the Polygar,
 “ and when the payment was resisted, or not
 “ quietly submitted to, it was enforced by
 “ torture and the whip; the whole village was
 “ put into confinement; every occupation in-
 “ terdicted; the cattle pounded; the inhabi-
 “ tants taken captive into the Pollam lands,
 “ or murdered; in short every species of out-
 “ rage continued to be committed until the
 “ object of the Polygar was accomplished.”*

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 GEORGE.

Southern
 Pollams,
 short ac-
 count of,
 previous to
 1803-4.

In this way it appears, that of 2000 villages in the province of Tinnevelly, upwards of three-fourths had been, in 1799, brought under the controul and exactions of the Polygars; which the authority of government had, down to this period, but feebly restrained.

In 1799, war commenced with Tippoo Sul-
 taun; and our army being actively employed in Mysore was the signal for a general insur-
 rection of the Southern Pollams. Troops
 were accordingly marched into Tinnevelly,
 with orders to destroy the forts, and disarm
 the Polygars—it being resolved to relieve
 them from military services and police du-
 ties, and to prohibit their collecting the
 “ watching fees ” in time to come—in short,

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Southern
Pollams,
short ac-
count of,
previous to
1803-4.

to reduce them, if possible, to the condition of peaceful and obedient subjects.

These objects were but imperfectly accomplished at the time: and the collector having fixed for 1799-1800, as well on the lands of the Polygars, as on those from which they had before collected the rents, a Jumma exceeding that of former years by no less than 117 per cent., several of the Polygars surrendered their lands and villages to the collector, rather than pay the Jumma at which they were rated. The collector however satisfied his own mind that the Jumma he had arranged for 1799-1800, "did not exceed the limits of a moderate and just demand." If moderation be measured by the right of government to one-half, or three-fifths of the gross produce of the soil, as an equitable land tax, the collector's definition of a "moderate and just demand" need not be questioned. His moderation was at all events followed, in 1801, by another rebellion of the Polygars. A military force was again detached to quell it. The orders which had been issued on the former insurrection were now effectually put in force; and the country completely brought under subjection to the civil government. On this occasion some of the chiefs were deprived of their lands; others capitally punished; and

the collector, with his native servants, being now in full possession of the country, proceeded, in 1802, on the best information attainable, to *estimate* the real value of the lands, so as thereon to fix a permanent assessment on the principles of the Zemindary tenure. This was confirmed by the Madras government, and carried into execution in 1803. The Polygars not dispossessed in consequence of the rebellions, were here again constituted proprietors of estates; with an allowance, from the computed gross produce, of fifteen per cent.; and with all the other conditions adopted in the Northern Circars; the Company reserving to themselves, as fixed revenue, two-thirds of the estimated Jumma.

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Southern
Pollams.

Permanent
settlement,
1803.

To judge accurately of the nature and principles of this permanent arrangement, it is necessary to add a few more particulars.

Previous to 1799-1800, as above mentioned; the amount of annual Peishcush, or Jumma, realized by the Company from these Pollams, was . 168,305

Pagodas.

In 1799-1800 we have already seen that the Jumma was, by a bold rapid step, more than doubled. In 1802

Pagodas.

FORT ST. GEORGE. the proposed permanent Jumma, recommended by the collector, was . 274,692

Southern
Pollams.

Permanent
settlement.

And, in 1803, the actual permanent Jumma was fixed by a special commission at 268,101
exceeding therefore by 100,000 Pags.
the former Peishcush.

But it must be further remarked, that the Company's portion of 268,101 Pags., being only a computed two-thirds of the gross collections, the arrangement necessarily gave to the Polygars the remainder, or a specific third of this increased Jumma, or 134,050 Pags. The sum total of land rent, therefore, to be collected from the Ryots, would thus amount to 402,151 Pags. This however was not the whole; for to the aforesaid sum of land rent, or 402,151

We have to add the Sayer, salt, and Abkary duties, now resumed by government, or 21,581

and the Cawel Desha fees, also resumed by government 55,000

478,732

All of which could only be paid by the poverty-struck Ryots, out of the annual produce of their lands. And if we deduct from this aggre- gate the Polygars' share, or	134,050	FORT ST. GEORGE. <hr/> Southern Pollams. Permanent settlement.
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we have left, for the Company's clear
revenue from these Pollams, the sum
of : 344,682
or very nearly three times the
amount of the Peishcush, prior to the
change of condition of the Polygars
in 1799-1800. *

Now it is not to be supposed that Polygars
of the character, habits, and local influence,
above described, would forego one farthing of
their allotted share; particularly after the
loss of power to which they had so recently
been obliged to submit. It was moreover an
avowed principle of the Zemindary tenure
that no remissions of the Company's share, or
revenue, would be admitted, except in seasons
of great and notorious calamity; that, on all
ordinary occasions, the surplus of a good,
would be expected to make up the deficiency
of a bad, year; and that on any defalcation

* For the details of this settlement, vide 5th Rep. Appx.
p. 892-3.

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—
Southern
Pollams.

Permanent
settlement.

or arrear of the government portion, the seizure, and sale, of the Zemindary would immediately take place, to make good the deficiency. In this way the rights of government and of the Zemindar, were very prudently and carefully provided for; whilst a nominal protection only was extended to the defenceless Ryot.

From the enormous increase of the Jumma, on the occasion of introducing the permanent settlement as above stated, it is impossible to be persuaded that, as regards the Ryots, it “did not exceed the limits of a moderate and “just demand.” It must have borne heavily on this patient, but unhappy race; even when most equally divided. In cases moreover of partial failure, or loss befalling one or more individual Ryots, in a village, or one or more villages in a district, (and these must, from various causes, be frequent) what remedy is there but to extract the deficiency from the spare resources of their neighbours—in other words (as must often happen) to force the strong and healthy, to supply the deficiencies of the infirm; or the diligent and industrious, those of the lazy and more profligate part of the community? For the Company’s revenue must necessarily be paid. Punctuality in this respect is the Zemindar’s only safety:

and as he can only raise the requisite contributions from the annual produce of the villages, he takes it from those who can pay, when those who cannot, disappoint him.

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Southern
Pollams.

Permanent
settlement.

A thousand proclamations, with a thousand moral precepts tacked to each, on the advantage of husbanding resources in a good year, to provide against the casualties of a bad one, and addressed to people consigned to the lowest depths of poverty, and therefore lost to every motive that can superinduce economical or provident habits, is, in such cases, but preaching to the wind. It is true that Courts of justice are established in the Madras provinces, on the same footing as those provided for the interior of Bengal; but to refer the Ryots to their Pottah or lease, and the Zillah Court of the district, for security and protection, what is it but a mockery of justice? where to procure redress may cost the sufferer double the amount of the original injury; besides all the evils to himself and family, to be dreaded from the vengeance of an exasperated, and still powerful, chieftain, against whose exactions he had, contrary to all former usage, dared to complain.

This then is the sum of the advantages of the boasted permanent settlement. Between the years 1802-3 and 1804-5, it was intro-

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Southern
Pollams.

Permanent
settlement.

duced into the other districts abovementioned on the same principles ; but founding the settlement in every case on an increased Jumma ; or, as it was called, “ standard rent,”—a term which really means the largest amount that can be extracted from starving Ryots ; but which, in the more courteous language of the East, is described as “ not exceeding the “ limits of a moderate and just demand.”

A remarkable instance of the application of a “ standard rent ” is given in the arrangement of the permanent settlement for Dindigul. This province, consisting of Circar lands, and certain forfeited or escheated Pollams, was divided into forty estates. For three years previous to 1804-5, it had been subject to an assessment, founded on an actual or pretended survey of every individual field ; and this assessment intended to increase progressively for several years, until it should reach the “ standard rent.” Although this standard had not yet been attained, it was still taken as the basis of the permanent Jumma ; the forty estates above mentioned rated accordingly ; and *sold* to individuals,* subject of

* There is a sensible remark on this subject in an answer from the collector of Dindigul, (31st March, 1800) to instructions he had received regarding it—“ The resolution of

course to this “standard rent.” The consequence was a complete failure of the system in Dindigul. Many of the Zemindaries, in the three years succeeding the settlement, were again sold for arrears of revenue; but a considerable portion of the lands was necessarily resumed by government. The Court of Directors in their letter to Fort St. George of the 18th December, 1811,† ascribe the failure to the settlement being made on a Jumma, not as in other instances, “calculated on the average produce for a number of years, but on an estimated rent higher than the country had ever yielded, since it came into the possession of the Company.”

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—
Dundigul.

Permanent
settlement.

In like manner the Salem and Kistnaug-herry, i. e. the Baramahl, districts were divided into 228 estates; and likewise sold, sub-

‘government (he says) to dispose of the proprietary right in the Circar lands by sale, I conceive to be generally impracticable, from the poverty of the people they expect to become purchasers; as well as from the objections these very people would have to *purchase a proprietary right in what prescription had already made their own. The Nautumcars (head cultivators) certainly consider the farm they cultivate, as their own property; and no government save the Mussulman appears to have considered the soil its own; or itself at liberty to deprive the inferior subject at its will.*’

† Madras Rev. Selections, Vol. I. p. 489.

FORT ST. GEORGE. — Baramahl. Permanent settlement.

ject to an assessment fixed with reference to the average of rents in preceding years, and *to the expected additional resources of waste lands*. In some other cases the rents were fixed on the principle of adding ten per cent. to the Jumma of former years. In fact it is observable of the permanent settlement, wherever introduced, that although the Jumma was, in the programme of the arrangement, declared to be a specific proportion of the produce of the lands, still collectors took very good care, in every case, to raise that proportion, or the government's share, in aggregate amount, so as to exceed, and in some instances, greatly to exceed all former realizations of revenue;—a fact, which may be taken as a sufficient comment on the terms “standard rent,” “moderate Jumma,” &c.

But the best evidence, or that which is likely to be least questioned, of the effects of the permanent settlement in the Madras territories generally, is given in the words of the Select Committee of 1812, and contained in the following paragraphs of their report.

“With respect to the effects of the permanent settlement in those parts of the country where it has been introduced, the few years which have since elapsed have not

“ furnished sufficient experience to enable
 “ your committee to form an opinion which
 “ might not appear premature. *As far as re-*
 “ *lates to the realization of the public revenue,*
 “ *those effects have been favourably manifested;*
 “ inasmuch as it has been collected with much
 “ greater steadiness and regularity than was
 “ before experienced, since the first connexion
 “ of the Company with those districts. The
 “ committee here particularly refer to that
 “ large tract of territory called the Northern
 “ Circars. In the province of Ganjam, in
 “ Vizagapatam, and in Rajahmundry, com-
 “ prising three collectorships; a deficiency in
 “ the collections has occurred to a greater or
 “ less extent. In the Ganjam country, in-
 “ deed, it was found necessary in the year
 “ 1806-7, to grant temporary remissions to a
 “ greater number of the Zemindars, against
 “ whom arrears were outstanding, in conse-
 “ quence of the adverse seasons in that year;
 “ and in the following one measures were
 “ taken for *attacking a large portion of the*
 “ *estates preparatory to the sale of them.* And
 “ it further appears that the principles of the
 “ permanent settlement, which had been in-
 “ troduced into that country in the latter end
 “ of 1804, had been erroneously applied; and
 “ that it was the intention of the board of

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 Select
 committee's
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 the effects
 of the
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“ revenue to take into consideration the expediency of revising the settlement.* In the Southern Pollams of the Carnatic, it does not appear that any difficulty has attended the realization of the public demand, since the permanent assessment on the Polygars was first established; and in but one instance only in the Western Pollams.

“ Your committee find that in the modern territories, as well as in the ancient possessions of the Company formerly denominated the Jaghire, but now forming the collectorship of Chingleput, the permanent settlement has by no means had a satisfactory operation. In Dindigul it, to a considerable extent, has failed three years successively, and in two of those years, the estates of many Zemindars were sold to make good the balances against them. Extensive sales of land have also taken place in Salem, but more especially in Chingleput, *in which*

* It may be remarked, *en passant*, that these facts afford some ground for hesitation, as to the accuracy of the committee's previous remark of the revenues being collected “ with greater steadiness and regularity.” Mr. Thackery, in his Memoir to Lord Wm. Bentinck, of 29th April, 1806, speaking of the Northern Circars, says “ They have been forty years under our government, and subject to continual rebellions, and deficiencies of revenue, to this day.”—5th Rep. Appx. p. 913.

“ *latter collectorship, as well as in that of Dindigul, a considerable portion of the lands are in a state of assumption, having been rented out by villages for three years.*

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—
Select
committee's
remarks on
the effects
of the
permanent
settlement.

“ This very untoward state of things, in so large an extent of country, may be in some measure imputed to the extraordinary calamitous season in 1806-7, the effects of which were generally felt throughout the Madras possessions ; *but the great efficient cause of it appears to have been errors in the assessment of the estates, by which a sufficient profit was not left to the Zemindars, to whom the lands had been conveyed, to enable them to fulfil the engagements into which they had entered ; and to the rents or payments of the Ryots having been left at too high a scale, particularly in the province of Dindigul. In Chingleput and in Salem, the revenues of which had, in the former, been realised under the system of village farming, and, in the latter, under the Ryotwar mode, the permanent settlement was fixed with reference to an average of actual collections for a series of years ; but in Dindigul, where the Ryotwar principle of management had also obtained, the amount of the permanent settlement was regulated with reference to an ultimate survey rent from the Ryots, which had been*

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committee's
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of the
permanent
settlement.

“ progressively increasing for the three years
“ antecedent, but which had not, when the
“ Zemindary settlement in perpetuity was in-
“ troduced, been collected. The ignorance of
“ speculators, without stock and capital, who
“ had in many instances become the pur-
“ chasers of the estates, appears also to have
“ contributed to the failure of the settlements
“ in question.

“ The remarks of the Court of Directors in
“ their revenue letter to Fort St. George of
“ 18th December, 1811, when speaking of the
“ unfavourable turn of the permanent assess-
“ ment in Dindigul, are well deserving the
“ attention of the House.

Court of
Directors'
remarks
thereon.

“ It may, indeed, be observed that the dis-
“ appointment of an unfavourable expectation
“ ought not to be considered as a loss, and,
“ strictly speaking, this may be true, though,
“ to the case before us, the remark is appli-
“ cable only to a certain extent. The effect
“ of immoderate exaction is not merely to
“ disable the contributor from paying the
“ amount of the surcharge, but, by discour-
“ aging his industry and impairing his pro-
“ ductive capital, it incapacitates him from
“ discharging what might have been at first
“ a moderate demand. A landholder, who
“ could without much difficulty pay 1000 Pa-

“ godas rent, if assessed at 1200, may pay the
 “ first year, but the second year he may not
 “ be able to pay 600.

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—
 Court of
 Directors’
 remarks
 thereon.

“ But the most serious injury likely to
 “ result from the errors of the description to
 “ which we are now alluding comes from their
 “ tendency to render our government un-
 “ popular, by loading the subject with exor-
 “ bitant imposts ; to alienate the landholders
 “ from a system dictated by the most benefi-
 “ cent intentions, and which, when wisely
 “ introduced, experience has shown, in many
 “ respects, well adapted for the purposes for
 “ which it was framed. It tends also to shake
 “ the confidence of the inhabitants in the
 “ prudence of our councils, the stability of
 “ our measures, and the consistency of our
 “ administration.”

From these extracts we learn that, with the exception of some of the Zemindars in the northern and the Polygar lands in the southern districts, where the proprietors got their estates for nothing, the permanent settlement at Madras proved a complete failure. In the Baramahl, Dindigul, Ramnaud, and the Jaghire or Chingleput, we find, indeed, in subsequent records that other systems of revenue had been introduced, the lands or estates of

FORT ST. GEORGE. these provinces having very generally reverted to government.

Permanent settlement.

It will be recollected that the lands, or greater part thereof, in these districts, were sold in the first instance, subject to an excessive Jumma. It is stated, in another document, that all the lands sold in different districts, on the introduction of the permanent settlement, had realised to government near 760,000 Pagodas. How much of this sum was returned to the purchasers on the failure of the system, or resumption of their lands, I cannot tell. The Court of Directors ordered a repayment in the distressing case of Dindigul. "The sum (they observe) to be restored will be 9950 Pagodas, which being deducted from 14,557 Pagodas, the total loss sustained by the proprietors for premiums, and money paid to the collector over and above the collections, will still leave them sufferers to the amount of 4067 "Pagodas." Of these unfortunate speculators, it is added, that they had at this time endured two or three years' imprisonment; and, that when released, they were doomed to indigence for the remainder of their lives.*

* Mad. Rev. Sel. Vol. I. p. 491.

Of the Baramahl district, notwithstanding it had received the benefit of a permanent settlement, a Ryotwar settlement, and a village settlement (the two latter systems will be hereafter described), its progress, ever since the year 1792, seems to have been the reverse of prosperous. I once read in the House of Commons an interesting letter from a native, written in behalf of the inhabitants of this district, and addressed to the governor of Madras (*vide* Speeches, p. 21.) in which are represented, in strong colours, the miseries they endured from the operation of the permanent settlement. We have also a minute by Sir Thomas Munro,* on the occasion of his visiting the district in November, 1821—that is, twenty-nine years after it came into our possession and under our management—in which the whole country is represented as in a state of deplorable disorder and oppression from high duties, excessive fines, and multifarious exactions on the part of the native officers of government; from being overrun by thieves and robbers, against whom the peaceable inhabitants could not defend themselves, haying, it seems, been prohibited the use of arms; and from several Potails

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Permanent
settlement.

* Madras Rev. Sel. vol. iii. p. 591.

FORT ST. GEORGE. — Permanent settlement. having abandoned, or been dispossessed of, their villages, owing to the severity of the Jumma. With facts like these prominently conspicuous on the public records, it is only credulity itself that can place confidence in the representations sometimes made to us, even from authority, of the good government of India, and the great happiness and prosperity of the people.

ordered to be discontinued

Meanwhile, or in the year 1804, the Court of Directors had despatched restrictive orders to the government of Madras against proceeding with irreversible assessments on the lands, before the fullest information had been acquired of their real resources ; and, in subsequent despatches, ordered all lands under the permanent tenure which should be brought to public sale, to be bought in on account of government. The permanent settlement was consequently arrested at Madras, with the arrangements above adverted to. The other districts of this presidency were, at this time, collected and managed under Ryotwar settlements ; and as the Ryotwar, or Kulwar, settlement has been highly vaunted by its advocates, and since ordered to be generally adopted at Madras, I shall next proceed to give a short account of this celebrated system.

SECTION XIII.

RYOTWAR, OR KULWAR, SETTLEMENT.*

The Ryotwar settlement was first adopted by Captain, afterwards Colonel, Read, when collector, in 1792, of Baramahl; and, from its alleged success there, was gradually extended to other districts under Madras. The great patron and advocate of Ryotwar settlements was the late Sir Thomas Munro. As the system introduced by him in the Ceded Districts is supposed to have attained its highest degree of perfection, I shall confine myself to a description of it in that collectorship, where it has been observed, that “all the intellect, “all the accounts, and all the experience of

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—
Ryotwar
settlement.

* These terms are used synonymously. Ryotwar means according to, or with, Ryots; Kulwar, according to all, general.
 “A Ryotwar or Kulwar settlement is a settlement made by
 “government immediately with the Ryots individually, under
 “which the government receives its dues in the form of a
 “money rent fixed on the land itself in cultivation, and not
 “being a pecuniary commutation for its share of the produce,
 “varying as the extent of the produce may vary in each year.
 “It differs, therefore, from an Aumancee settlement, by which
 “the government receives its dues in kind from each culti-
 “vator.”—*Fifth Report, Glossary.*

FORT ST. GEORGE. “ the country were drawn out to assist the collector in forming the survey.”

Ryotwar
settlement.

The Ryotwar settlement, in its complete state, like the Tunar Jumma, professes to be a survey, or measurement by surveyors, and also a valuation by assessors, of every acre of land, productive or unproductive, cultivated or waste, within the limits of the collectorship, excepting only mountains and barren rocks.

The instructions to surveyors and assessors are among the most notable parts of this record; they descend to minutiae, some of which are almost ludicrous; whilst to execute them requires a kind of micrographical genius with which one man in a million is hardly gifted. But such is the magic of a Ryotwar survey, that every person employed in it is supposed to know every thing, without even the trouble of learning.

It would be tiresome to enumerate all the absurd details of these instructions.* I shall notice a few of the heads, to give an idea of the principles of the system, and of the duties required to be performed.

The cultivated lands were ordered to be classed into dry, wet, and garden lands; each

* The reader will find these instructions at full length in the Appendix to the Fifth Report, p. 787.

was then to be measured field by field, and marked 1, 2, 3, &c. Each field to consist of as much land as could be cultivated by one plough, and the boundaries thereof to be fixed and marked by the surveyors. No deduction was to be allowed for land in a field, shaded by *productive* trees; but for land shaded by *unproductive* trees, a deduction was admitted.

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Forts, suburbs, open villages, court-yards of houses, with the number and species of trees in each, banks of tanks, rivers, nullahs, ravines, hillocks, roads, barren land, wells, salt mounds, and topes or groves, with the number and species of trees in each, were all required to be particularised.

In palmira topes or groves, the trees were ordered to be classed into male and female, young, productive, and old or past bearing.

The same was to be done in garden lands generally, taking care to notice the number of plants of young trees, and to specify whether they are cocoa-nut, soopari, tamarind, jamoon, lime, orange, &c.; and likewise to enter all plantations of betel, sugar-cane, tobacco, red pepper, &c.

In the prosecution of this work the surveyors were required to measure and survey daily—

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“ Of dry lands,

Goontas,* or chains.

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settlement.

“ If cultivated	5000
“ If Sayeh Bunjer, or uncultivated land, divided into fields	6500
“ If Anade Bunjer, or undivided waste or common	25000

“ Of wet land,

“ If cultivated	1500
“ If uncultivated	2500”

Unauthorised Enaums,† extra collections, land, and articles of village taxes, suppressed in the accounts, were also to be inquired into and reported, with rewards annexed to every instance of fraud of this description that should be detected.

The assessors were ordered to follow the footsteps of the surveyors, and to class the lands surveyed according to *rates* to be settled in each village, with the aid of the Potali, Curnum, and Ryots; specifying also the colour of the soil, of which it is stated the country contained six different kinds of black

* Forty Goontas are equal to one English acre.

† Enaum—present, gift, gratuity, favour. Enaums are grants of land free of rent, or assignments of the government's share of the produce of a portion of land, for the support of religious establishments and priests, and for charitable purposes; also to revenue officers, and the public servants of a village.—Fifth Report, Glossary.

earth, and three of red. Of the classes it is observed that they may be as numerous as the different kinds of land are; but, in one village, the assessor was instructed not to make more than ten classes of dry; six of garden; and eight of wet. He was also ordered to proceed in classing the lands according to the following tables—or “according to their *rates*,” but the precise meaning of the latter term, not being clearly defined, I can only give the tables in the principal collector’s own words and figures.

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“ DRY, AT HALF CANTERAI FANAM* DIFFERENCE FOR EACH RATE.

“ Rate.†	Acres.	Canterai Pagodas, Rate per acre.
“ 1.....	100.....	1 0 0
“ 2.....	50.....	0 9 8
“ 3.....	40.....	0 9 0
“ 4.....	.....	0 8 8
“ 5.....	.....	0 8 0
“ 6.....	.....	0 7 8
“ 7.....	.....	0 7 0
“ 8.....	.....	0 6 8
“ 9.....	.....	0 6 0
“ 10.....	.....	0 5 8
“ 11.....	.....	0 5 0
“ 12.....	50.....	0 4 8
“ 13.....	40.....	0 4 0*

* The following tables are stated in Canterai Pagodas, Fanams, and Annas. 1 Canterai Pagoda=10 Fanams, and 1 Fanam=16 Annas.

† For “Rate” in this column, the Rev. Board have substituted the word “Classes.”—Mad. Rev. Sel. Vol. I, p. 920.

Fort St. George.	Rate.	Acres.	Rate per Acre, C.P.
	" 14.....	50.....	0 3 8
	" 15.....	40.....	0 3 0
Ryotwar settlement.	" 16.....	30.....	0 2 8
	" 17.....	.....	0 2 0
	" 18.....	.....	0 1 8
	" 19.....	50.....	0 1 0
	" 20.....	.....	0 0 0

" BAGAYET (*Garden Lands*) AT FIVE CANTERAI FANAMS EACH.

	Rate.	Acres.	Per acre, C. Pag.
" 1.....	10.....	10.....	10 0 0
" 2.....	15.....	.....	9 5 0
" 3.....	.....	.....	9 0 0
" 4.....	40.....	.....	8 5 0
" 5.....	50.....	.....	8 0 0
" 6.....	.....	.....	7 5 0
" 7.....	.....	.....	7 0 0
" 8.....	.....	.....	6 5 0
" 9.....	.....	.....	6 0 0
" 10.....	.....	.....	5 5 0
" 11.....	.....	.....	5 0 0
" 12.....	.....	.....	4 5 0
" 13.....	4.....	.....	4 0 0
" 14.....	.....	.....	3 5 0
" 15.....	.....	.....	3 0 0
" 16.....	10.....	.....	2 5 0
" 17.....	.....	.....	2 0 0
" 18.....	.....	.....	1 5 0
" 19.....	.....	.....	1 0 0
" 20.....	10.....	.....	0 5 0

" WET, AT FIVE CANTERAI FANAMS DIFFERENCE BETWEEN EACH CLASS.

	Rate.	Acres.	Per acre, C. Pag.
" 1.....	10.....	.....	6 0 0
" 2.....	.....	.....	5 5 0

" Rate.	Acres.	Per acre, C.	Pag.	FORT ST. GEORGE.
" 3.....	.....	5	0 0	—
" 4.....	.....	4	5 0	Ryotwar
" 5.....	40.....	4	0 0	settlement.
" 6.....	40.....	3	5 0	
" 7.....	.....	3	0 0	
" 8.....	20.....	2	5 0	
" 9.....	15.....	2	0 0	
" 10.....	20.....	1	5 0	
" 11.....	10.....	1	0 0	
" 12.....	3.....	0	5 0	

Whether these tables are intended to exhibit the exact rates of assessment proposed to be laid on the land is doubtful, the instructions in this respect being obscure. They, at all events, mark the principle intended to be adopted in a Ryotwar survey, and are open to the objections made against the similar assessment, and money rates, of the Tumar Jumma.

As in the Tumar Junma, so in the Ryotwar, much was thus left to the discretion of the assessor in classing and rating lands; much in fact that could not fail, in a country like India, to operate as a bonus to fraud, and oppression. Moreover if a field near a village, and another at a distance requiring more labour to bring the produce to market, were of the same quality, he had to decide the difference of advantage, and to rate the fields accordingly in different classes. In like manner two adjoining fields, one held by a *poor*, an-

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other by a *substantial*, Ryot, were, on this account alone, to be entered in different classes.

With these and other details of minor importance, the survey was begun in June, 1802, by four Gomastahs (clerks or agents) of the collector's Cutchery*—the only persons at that time, in the Ceded Districts, who understood land measuring. By the end of the year, fifty others had contrived to learn the art; and by the end of the following year, one hundred more.

The surveyors were divided into parties of ten each, furnished with a chain thirty-three feet long; and directed to keep their accounts in acres and Goontas; one square chain being equal to one Goonta, and forty Goontas one acre. To each party of ten a head surveyor was appointed.

The head surveyors examined the measurements of the under surveyors; for which purpose they had to re-measure, monthly, one-tenth part of every surveyor's work; and on discovery of inaccuracy, whether from design, haste, or negligence, removal from office im-

* Cutchery—public office where all business respecting the revenue is transacted.

mediately ensued. The vacancies thus occasioned, and by sickness, were very numerous. Yet the places, it appears, were instantly, and easily, filled; although there were only four men in the country, who understood the business, at the commencement of the survey.

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Each set of surveyors was followed by two assessors, to value the lands thus measured. On reaching a village, the assessors, with the aid of the Potail and Curnum,* divided the measured lands into classes according to quality. Formerly it appears the lands were divided into first, second and third sorts, corresponding, therefore, with the classification adopted (*vide page 300*) in the Tumar Jumma; but in this survey there seems to have been a much greater variety. If the Potail and Curnum, on the one hand, and the assessors, on the other, disagreed as to the classification, the Ryots of neighbouring villages were called in to decide to which of the classes the disputed lands should be placed.

Notwithstanding this notable expedient for settling differences, the proceedings of the assessors were found to be in some instances grossly negligent, in others corrupt. They

* Potail — head man of a village. Curnum — village accountant, the same as Putwary in Bengal.

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trusted, it is true, for information to the Potails, Curnums, and Ryots of villages ; but, in the result, were, it seems, grossly deceived. To check abuses, therefore, five other honest men, called head assessors, with four deputies to each, were nominated to review the work of the under assessors. The only sources of information, to which these head assessors had access, were still the Potails and Curnums of villages, and the Ryots of adjoining villages, when they could be persuaded to come forward to impeach their neighbours. With this aid, the head assessors made, as a matter of course, various alterations in the classification, and assessment, of the under assessors, by raising some lands to higher classes, and lowering others.

Still entire dependence, it seems, could not be placed on the judgment, and impartiality, of the head assessors. A spice of corruption had crept in to vitiate even their supervision ; so that another review became necessary in the collector's own Cutchery. On this occasion all the Potails, Curnums, and principal Ryots, of all the villages of the collectorship were assembled to discuss, and decide, or at all events to aid in the discussion, and decision, on disputed points.

In Europe it may be found rather difficult

to arrange the details of complicated transactions in large assemblies of the people ; but in an Eastern collector's Cutchery, and in presence of a vast concourse of persons, all the minutiae of the classification, and assessment of a country as large as Scotland, and more numerous peopled, would, it was supposed, be easily adjusted !

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First, a gross sum, as the total revenue of the district was decided upon.

Next, it was divided in certain portions to each village.

And finally, the rent of every field, occupied by every individual Ryot, was fixed and registered.

If disputes arose, or remissions were demanded, in any one village, the usual recourse was had to the Ryots of a neighbouring village, who were called in to settle this, as well as all other, differences.

Pending this examination in the collector's Cutchery, it was discovered that the Potails and Curnums had still contrived to deceive the assessors by getting their own lands under-rated, and the lands of poorer Ryots over-rated ; and after a most laborious investigation of classifications and assessments, and consulting with neighbouring Ryots, all errors were supposed to be so effectually corrected

FORT ST. GEORGE. that “ no fraudulent assessment of any consequence could possibly be concealed.”

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settlement.

No sooner however are we consoled with this assurance than in the very next paragraph we find, that on further examination of the survey at the end of the year, fresh errors had been detected, and remissions granted to the extent of from one half, to one and a half, per cent. on the whole assessment. “ The equivalent (it is added) might easily have been made up from lands which had been under-rated ; *for the assessment was as often below, as above, the proper point ;* but it was thought better in this case to make no alterations,” &c.

It is further to be remarked of this last adjustment in the Cutchery, that in spite of all the preceding machinery for classifying, measuring, and re-measuring, assessing and re-assessing, the lands ; in spite too of a three-fold investigation of the assessor’s accounts ; it was found, even at the last, that dependence was not to be placed on their accuracy. For the final adjustment of the revenue, therefore, recourse was had to a comparison of the assessor’s accounts with the amount of former collections under native princes, as well as under the Company’s government, and to the opinions of intelligent natives ; on

due consideration of all which “ such a sum
 “ *was at length adopted, AS IT WAS THOUGHT*
 “ *would be the fair assessment of the district*
 “ *in its present state.*”

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The amount at length fixed was from five to fifteen per cent. below the estimates of the assessors ; because (it is added) “ it is the
 “ nature of assessment, proceeding from single
 “ fields to whole districts, to make the aggre-
 “ gate sum greater than what can be easily
 “ realized.” Why an assessment on a single field, if accurately made, should necessarily be inaccurate, or excessive, when extended to 10, 100, or 1000, fields, is not very clear to ordinary comprehensions. Such however is the record.*

* In this report of Sir Thomas Munro’s (26th July, 1807) there are certainly some staggering positions. In addition to the preceding, it is stated in another place, “ the coarse sugar,
 “ or Jaggery, manufactured in 1216 (1807) was double the
 “ quantity of any preceding year. *The increase of these ar-*
 “ *ticles (Indigo and sugar) is occasioned by the addition of*
 “ *an extra land rent amounting to twice or three times the*
 “ *ordinary rate to which all land employed in their culture*
 “ *was subjected, and this increase is likely to go on progres-*
 “ *sively as the demand for them is great.*” If these paragraphs be not misprints, they must be admitted to be curiosities in their way.—5th Rep. Appx. p. 786.

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settlement.

The survey was last of all confirmed by another pretended inspection of the lands at the time of harvest, to see that the value of the crops corresponded with the valuation of the lands; on which occasion, Pottahs signed by the collector were given to each individual Ryot; in which the quality, extent, and rent, of his land were specifically stated. The principal collector closes his report with an enumeration of the inhabitants, and of the cattle, buffaloes, sheep, and goats, in the province, all taken from the same accurate accounts of surveyors, &c. as before noticed; to which are added the number of acres of every description of land down to the very worst, or Purrampoke, which the collector explains to mean lands utterly unproductive, that is "tracts of rocky and stony ground where no plough can ever go," and therefore highly proper, no doubt, to be inserted in a survey, the main object of which is the ascertainment of productive resources! We are, however, left to conjecture what may have been the precise utility, compared with the labour and expense, of foisting Purrampoke into such a survey; as well as to find out the peculiar excellence of that doctrine which would number the cattle, sheep, and goats of the poorest

of the poor among suitable objects of taxation.*

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GEORGE.

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settlement.

The survey took five years to accomplish, and cost the Company about 90,000 Pagodas, or, at the then value of the Pagoda, £36,000. When finally settled, the assessment fixed on the property of each Ryot, was considered permanent—that is—until something should occur to change it; or until the time should arrive, in the collector's own judgment, for a “*moderate*” increase.

Remissions of revenue were inadmissible, except in cases of great and notorious calamity. Ordinary deficiencies of crop were not attended to; although these must have occurred, in every year, in some part of the province; and have fallen heavy on those whose portion of an average crop was only a bare subsistence.

In the survey of the Ceded Districts, it was computed that the assessment, or .

* It is really no easy matter to treat parts of this subject with becoming composure. No impartial person, I am sure, who has known Sir Thomas Munro, and is, at the same time, acquainted with the habits and propensities of oppressed native Indians, can be otherwise than surprised that so much absurd reasoning, and false conclusions, as are contained in the reports here referred to, should issue from the pen of so able and respectable a man.

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settlement.

net Jumma, was equal to forty-five per cent. of the gross produce of the lands; leaving therefore an equal share, as may be supposed, for the Ryots; and the remainder for village expences.

The land tax being thus the highest possible leviable amount, increase of revenue could only under this system be anticipated (for increase, commonly called improvement, of revenue is never for a moment lost sight of in India) from additional lands being brought into cultivation; which would then of course be subject to the same assessment. This indeed is carefully provided for in the instructions to the assessors; who are directed not to class fallow, or waste, lands at too low a rate, lest it should encourage graceless Ryots to throw up their highly-taxed cultivated lands, and take to the low taxed wastes, "to the injury of the revenue."

In this concise review of a Ryotwar survey, and of the duties required to be performed by surveyors and assessors, if there be not enough to convince the reader of the impracticability of so complicated a scheme, let him consult the instructions themselves, with all the further minutiae they contain; he will there find enough, as well as from what immediately follows, to satisfy him that this celebrated survey, like its predecessor of the

Tumar Jumma, is only fitted, after all the labour and cost of its accomplishment, to rest in peaceful neglect in the books and registers of those who framed it.

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Ryotwar
settlement.

When a district or province has *not* been surveyed, and the rent of every field *not* permanently fixed, a different course is pursued. The settlement with the Ryots is then annual, and made in one or other of the following modes :

By settling in the aggregate for whole districts.

By ditto ditto for villages separately.

By the Kulwar settlement,* or settling with each individual separately.

The settlements made by districts, and by villages, seem both to have no better foundation than the vaguest of all estimates. A gross sum, or assessment, is fixed on each district or village, to be afterwards subdivided among the Ryots at the discretion of local officers and Cutchery servants ; and this

* For a full account of the Kulwar settlement, see Col. Munro's Report to the Rev. Board at Madras, of 30th Nov. 1806 ; and his instructions to sub-collectors, of 30th Sep. 1801.— 5th Rep. Appx. pp. 745 and 750.

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settlement.

sum is taken from the information of Potails and Curnums—that is, of men most interested to deceive by false accounts, including discharged native officers seeking for re-employment.

But the Kulwar, or individual settlement, is of most importance to be considered here, because most highly extolled by its advocates, and because it is the one in which the system is represented as most perfect.

Col. Munro informs us, that though the Kulwar settlement may at first view appear an endless task, it may still be accomplished by persons of ordinary talent and exertion. “ *The chief obstacles (he says) in the way of it, arise from false accounts, from doubts concerning the rate of assessment, and from the difficulty of ascertaining the condition of the poorer Ryots. — There is perhaps no Curnum (he might have added Potal also) who in any one year ever gives a perfectly true statement of the cultivation of his village; and it is only the fear of removal, or suspicion, that can make him give such accounts as are tolerably accurate.* ”

To remedy this trifling difficulty, the following very ingenious checks are devised:—

First, the Potal of the village distributes the land to be cultivated to each Ryot; assuring him the rent will be the same as last

year, unless “alteration become unavoidable, “from the total revenue of the village being “somewhat raised, or lowered, (lowered indeed!) by the collector.”

Secondly, the Potails, and Curnums, of villages, are doubtless, if they chose, the persons most capable, perhaps the only capable persons, to make the settlement correctly; but they cannot, it seems, be trusted, because they have lands of their own; and have, besides, their partialities, and enmities, in the village. This duty is therefore reserved for the collector himself.

In the case of survey, we have seen how the tricks and manœuvres of Potails and Curnums were checked by a trusty band of surveyors and assessors. In this case, a lynx-eyed Tehsildar* goes forth to see that the distribution of lands in his particular district be accurately made.

Again, when the crops are ripening, he makes a second tour of the district, to judge, from the apparent produce, whether the whole cultivation of each village be or be not accounted for. And,

Thirdly, the collector sallies forth with his

* Tehsildar, native collector of a district; a collectorship is generally divided into several districts, each having a separate Tehsildar. Curnum, village accountant. Potal, headman of a village.

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settlement.

Cutchery, in the season of reaping the crops, to see that all is right, to inquire into representations and complaints, and finally to settle the rents, for the year, of every individual field; for which Pottahs, as before, are given under the collector's signature. All this is represented to be soon done by the help of the Tehsildars' and Curnums' accounts, compared with the reports of Potails and Ryots, the latter being always, it should be remembered, called in when necessary to impeach their neighbours, and to settle difficult questions.

Nothing, perhaps, can more forcibly display the powers of rapid execution possessed by a Ryotwar collector than his ability thus to settle the rents of a country as large as Scotland, including inquiries into representations and complaints, in so short a time as the season of harvest. But this *rapid proceeding* is only on a par with the apparent *facility* of the task, for the reader will observe that it is performed annually, and with as much *accuracy* no doubt in one year as another, notwithstanding the changes that must occur in such an extent of cultivated land. A system thus remarkable for rapidity, facility, and accuracy of execution, may, therefore, be readily admitted to stand unrivalled in the annals of finance.

Where the Ryotwar system has been esta-

blished, rents, it is true, may not vary much from those of the preceding year, except where changes have taken place in the cultivation of particular spots. But in every year, some disputes and representations will occur, and for these there is no other ultimate provision than to refer them for discussion and adjustment to the Ryots of neighbouring villages.

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settlement.

But after all that has been boasted of the advantages and precision of a Kulwar settlement, it would seem that the process of assessing the lands differs but little, if at all, from the former modes. It is still a species of analysis, or resolving of compounds into simple parts; for a gross sum is first laid on a district or village, and afterwards subdivided, till every individual Ryot has his portion separately fixed. It is, at the same time, admitted that the opposite, or synthetical, method would be the most accurate and best, by beginning with the Kulwar, or individual, settlement, and adding these together to form the rent or revenues of villages and districts; but this is also declared to be impracticable, from the interest which every Potal, Curnum, and Ryot of the country have to oppose it, and the consequent difficulty, if not impossibility, of procuring accurate information.

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settlement.

A reason, however, of still greater weight in the mind of a collector is given for adopting the analytic process, and that is, because it affords greater security for the realization of the public revenue. Colonel Munro's observations on this head are too important to be omitted: he says, "But where no survey has been made, either the settlement with all the villages of a district at once, or that with three or four at a time in succession, must always be adopted. Besides the reasons already mentioned, the various accidents that affect the crop render it convenient to make the village precede the Kulwar settlement; because, though the general state of cultivation in a village may be known early in the season, the particular lands on which the crop may thrive or fail can never be ascertained until it is pretty far advanced, and as the assessment of individuals must, in some manner, be regulated by the produce, the more advanced the harvest season is when their rents are fixed, the more likely are they to be proportioned to their means of discharging them. *This system operates, no doubt, in many cases as a tax upon industry and an encouragement to idleness; but as there is at present no other method of securing the realization of the public revenue, it must be continued until the*

“ country is surveyed, when every man will
 “ be made to pay, not according to the quan-
 “ tity of his crop, but of his land.”*

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 GEORGE.

Ryotwar
 settlement.

The more, in fact, this famous system is investigated, the plainer does it appear that the whole process of classifying, and measuring, and valuing lands is a mere fallacy. In the cases here adduced, both before and after survey, it is clear that districts and villages were, in the first instance, assessed in the lump; and whether the village or Kulwar settlement be ultimately adopted, seems of very little importance, if neighbouring Ryots are, in both cases, to make good each other's defaults. The plain truth, however, is, that by the analytic method, a heavy tax is more easily imposed on the inhabitants, which they are then obliged to provide for as they can. In other words, it is easier to say to a whole village, “ There is a sum of revenue—you *shall* pay “ it,” than to show just and precise grounds for preferring the demand.†

* Colonel Munro's Instructions to Collectors of Ceded Districts, 30th September, 1802.—Fifth Report, Appendix, p. 750.

† There is a curious paragraph on this subject in Col. Munro's Letter, 30th Sept. 1802; which is here inserted, that the

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In this way the amount “levied on each
“Ryot was in fact left to be determined at

reader may see the effect produced universally on the minds of the natives (for this may be taken for a general not partial picture) by the most applauded of our revenue systems; and at the same time judge for himself how far it is probable, a system so universally obnoxious, and opposed, can have any just claim, either to accuracy of construction, or to moderation of assessment. Let him also compare this note with Mr. Shore's account (p. 339) of the mode of proceeding in concluding a revenue settlement in Bengal.

“The third kind of settlement, the Kulwar, or individual
“settlement, if the *Curnum's* accounts could be depended
“upon, would naturally be the best; because the stock of
“cattle, and the quantity and quality of land belonging to each
“cultivator, being known, it would be easy to fix his rent; and
“that of all the cultivators added together would form the
“land rent of the village. But as the *Curnum's accounts* are
“*always false*, to begin with fixing the rents of the cultiva-
“tors would not only be the most tedious, but the most un-
“equal of all settlements. Every single cultivator objects to
“his own assessment. When the Cutchery servants, by
“~~stating~~ stating the quantity of his land, and the rent that had been
“drawn from it in preceding years, endeavour to convince him
“that the assessment is moderate, and that he ought to agree
“to it, he urges all the excuses commonly brought forward
“by that class of men; the grain is now very cheap; that
“some of his cattle are dead; that he is poor, and cannot cul-
“tivate his land without an abatement of rent. *He is pri-*
“*vately encouraged by the Potail, and principal farmers,*

“ the discretion of the European or native
 “ revenue officers, for it was the practice to

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“ *to give as much opposition as possible, because they all in*
 “ *their turns intend to do the same ;* and the hope that he can
 “ obtain a reduction of his rent, they may also under the same
 “ pretences expect the same indulgence. Every Ryot is
 “ usually sufficiently careful of his own interest to dispute
 “ about his rent, whether it is high or low ; but even if there
 “ should be some among them who, being satisfied with it,
 “ have no thoughts of starting objections, the fear of the Po-
 “ tail’s displeasure, and of the reproaches of the other Ryots,
 “ for deserting the common cause, induces them to raise as
 “ many difficulties as any of the rest. Much time is thus con-
 “ sumed in debating upon the rent of every individual ; and
 “ if the revenue servants, either believing their representations
 “ of distress, or wishing to expedite the settlement, allow some
 “ abatement of rent to those who are reckoned the poorest,
 “ they find that the aggregate of these remissions, not only
 “ causes a considerable loss of rent, but increases the difficulty
 “ of settling other villages, by encouraging the Ryots to insist
 “ on a similar, or perhaps a greater, reduction. The Ryots
 “ who dispute the most obstinately, even though their rents
 “ are already too low, are the most likely to get a farther
 “ abatement ; and those who are less noisy, and litigious, are
 “ most liable to have their rents, already too high, raised still
 “ higher. It may be thought that the Ryots being collected to-
 “ gether in one place, no one would allow the land of another
 “ to be more favourably rated than his own without complain-
 “ ing. This usually takes place in villages where none of the
 “ Ryots are very poor ; where they are few in number ; and

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“ *compel* the Ryot to occupy as much land,
“ and consequently to pay as much revenue
“ as they deemed proportionate to his circum-
“ stances ; he was not allowed on payment
“ even of the high survey assessment fixed on
“ each field, to cultivate only those fields to
“ which he gave the preference ; his task was
“ assigned to him ; he was constrained to oc-
“ cupy all such fields as were allotted to him
“ by the revenue officers ; and whether he
“ cultivated them, or not, he was, as Mr.

“ nearly on a footing with regard to property. In such cases
“ they generally insist upon a fair division of the assessment ;
“ but in most other villages, in which both the poorest and
“ the most substantial Ryots are found, *the assessment is for*
“ *the most part unequal, and is always most favourable to*
“ *the relations of the Potail,* and to such other Ryots as hold
“ out the most stubbornly.”— Appx. 5th Rep. p. 751.

Fifteen years after this period, or in 1817-18, it is still unequivocally admitted by the Revenue Board at Madras, that ~~most~~ most of the Ryotwar surveys and settlements were altogether arbitrary and unsatisfactory.—“ hastily performed and badly executed”—that *they existed only in the accounts of the collector's Cutchery*, and never adopted or followed by the people, and that whilst they professed to fix an equal and moderate tax on each field, they were found, in almost every instance, to increase greatly, and in some instances, enormously, the government demand on the country.—Vide Sel. from Ind. Rec. Vol. I. pp. 872 and 940.

“Thackery emphatically terms it, *saddled* with the rent of each.”* FORT ST. GEORGE.

It may be added that if the Ryot was driven by these oppressions to fly, and seek a subsistence elsewhere, he was followed wherever he went, and assessed at discretion, or deprived of the advantages he might expect to derive from change of residence. Ryotwar settlement.

These are facts which I am aware could hardly be credited on the bare assertion of a disinterested unofficial individual; but as it is of importance that the real merits of this highly vaunted system should be fully illustrated, I shall here subjoin Col. Munro's own testimony to the same points. In his Report of the 25th August, 1805, (the Revenue Board tells us that) “Col. Munro estimates the proportion of extra land which the Ryots were obliged to occupy, but could not cultivate properly for want of stock, to be not less than ten or twelve per cent. of the whole of the land in cultivation; and he states that if every restraint on their inclination were removed, they would probably throw up one fourth of the land in cultivation.” In an.

* Minute of Mad. Rev. Board. Vide Selections from Ind. Rec. Vol. I. p. 942.

FORT ST. GEORGE. other part of the said report, he observes,
 Ryotwar settlement. “ the same causes which make land unsale-
 “ able, and several others, concur to render it
 “ impracticable to establish a lease for a term
 “ of years, and far less a permanent settle-
 “ ment with the Ryots individually. Many
 “ of them are so poor that it is always doubt-
 “ ful whether they will next year be in the
 “ rank of cultivators or labourers; and few
 “ of them are so rich as not to be liable to
 “ be forced, by one or two bad seasons, to
 “ throw up a considerable part of their farms.
 “ The loss of a bullock, or of a member of the
 “ family who worked in the field, or confine-
 “ ment by a fit of sickness, frequently dis-
 “ abled them from paying their usual rent the
 “ ensuing year.”

After twelve years experience of this system in various districts, it is also testified by the Revenue Board, that although Ryotwar settlements professed to be an assessment on the land, according to a fixed rule, yet the Jum-mabundy or revenue-roll of a district, was never settled until late in each season, when the produce of the harvest, and the means of the Ryot, could be estimated with some degree of accuracy. This, in fact, was nothing more than a recurrence to the old mode of

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collection ; whence estimators were employed in harvest season to value the crop ; to prohibit its being cut without authority ; to keep watchmen over it, after reaping, lest the Ryots should make away with part of the grain ; and likewise to store it, under sequestration till sold, lest government should lose the only security it had for the realization of the revenue ; from all which the Revenue Board are led to declare it as their belief, and the result of their experience, “ that the system, such as it is, never was established “ generally upon uniform principles.”

We are told, it is true, that some of these evils were remedied by the introduction of the judicial system into the Madras provinces in 1806, and that after Ryots had become habituated to the practical operation of the Zillah courts, they could protect themselves against being forced to cultivate unproductive lands, as well as against the process of seizure, when driven by oppression or misfortune to emigrate into other districts ; but this protection could only be of limited avail ; for, as the Court of Directors justly observe on this head, “ It is in vain “ to say that the Ryots are protected against “ harassing and vexatious proceedings by “ the courts of justice ; for the loss of time,

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“ the expence incident to a legal process, and
 “ the delay of decision will, in nine instances
 “ out of ten, prevent the Ryot from appealing
 “ to the Court. If the Courts were really
 “ effectual for the protection of the Ryots, the
 “ oppressions stated by Mr. Ravenshaw and
 “ Mr. Garrow, to have been practised on them
 “ could not have taken place upon the scale
 “ described in their letters.”* But to return
 to Col. Munro's arrangements in the Ceded
 Districts.

Remissions were ordered to be adjusted on the following principles. In cases of great failure, remissions must be allowed; there is no alternative; but in seasons of uncommon abundance, an increase of revenue is taken to balance the failure. In ordinary seasons, when crops are partially bad (and this must always be the case in some part or other of an extensive district), the loss, by remissions to poor Ryots, is assessed upon the lands of the more fortunate or the more industrious Ryots, to the extent of ten to twelve per cent. additional. The full rent of waste land is not exacted until, according to quality, it has

* Mad. Rev. Sel. Vol. I. p. 638.

been cultivated from two to seven years ; but where a country has recently suffered from invasion, internal disturbance, or other great calamity, as, for example, in consequence of a Wulsa,* “rents” must necessarily be below their former level for a time. A Ryot, stripped of every rag and every implement, must have some allowance made to retrieve past robberies and losses. In these cases, however, the revenue is never lost sight of; for it is gradually raised in these districts from year to year, as well on the cultivated as waste lands, following, it is observed, the improving condition of the Ryots until they shall have attained *the standard assessment*,† that bright star

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* For the description of a Wulsa, *vide Part II. p. 258.*

† “I have described the *Kulwar* settlement as it is made in a country in its ordinary state of cultivation; but in one which has suffered from invasion or internal disturbances, and in which a part of the land formerly cultivated is waste, and the remainder held at a rent considerably below the ancient standard, the process is more tedious and difficult; because it is requisite not only to increase, or diminish, the rents of such individuals as occupy, or throw up, land, but to raise the rent of every Ryot, by raising the rent of all land gradually to its former level, following cautiously the improving condition of the Ryots. This was done throughout the Ceded Districts for some years, but they have all now, with a very few exceptions, reached the standard assessment.”—Vide Colonel Munro’s Report, 30th Nov. 1806. Fifth Report, Appendix, p. 747.

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of promise and expectation, on which the eye of every collector in India is always firmly fixed.

Of remissions generally, it may be here added, that it is laid down in the instructions to collectors not to encourage the Ryots to expect them; that if claims on this head were once admitted, there would be no end to investigation; *that if the crop produced be even less than the seed sown, the full rent should still be demanded*; and if the Ryot be unable to pay, the deficiency is required to be assessed on the village, or, if the village cannot pay, on a neighbouring village,* limiting always the

* The Revenue Board at Madras, in a very able minute of the 5th January, 1818 (Vide Selection of Papers from India Records, vol. i. p. 941) remark on this subject: "The Ryot-war settlement in fact was made annually frequently by the Tehsildars or Serishtadars, and was not in general concluded until after the crop had been raised. The system then was to *make as high a settlement as it was practicable to realize*; if the crop was good, the demand was raised as ~~high~~ high within the survey rate as the means of the Ryot would admit; if the crop was bad, the last farthing was notwithstanding demanded, and no remission was allowed, unless the Ryot was totally unable to pay the rent. On this point the most severe scrutiny was instituted; for not only was the whole of the collector's detailed establishment of servants employed in an investigation of his means, *but his neighbours were converted into inquisitors, by being themselves made liable for his failure*, unless they could show that he was possessed of property."

re-assessment as before-mentioned to ten or twelve per cent., lest it should *injure the next year's revenue*.

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Neither these rules, however, nor the reasons given for them, afford any ground for concurring in the accuracy, or the moderation, of the assessment which so much complicated labour had been employed to form; for it is expressly admitted by Colonel Munro, that no positive rule exists, whereby a Ryot's claim to remissions can be accurately judged of; that it is easy for Ryots, even in favourable years, to show a real loss, "because in every village, "in every season, *there are a few fields whose produce is not equal to their rent*; and these fields only would be mentioned as the cause of failure and distress, while those whose crops had been more abundant, having been already reaped, there would be no means of determining how far the deficiency of produce, in the one case, was counterbalanced by the excess of the other."*

It is also clear from the whole tenor of Col. Munro's Report, and on one occasion, as we have already seen, (p. 474) distinctly avowed, that though this system operates as a tax

* Colonel Munro's Instructions to Collectors of Ceded Districts, 25th August, 1802. Fifth Report, Appendix, p. 749.

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upon industry, and an encouragement to idleness, still, with Ryots to whom nothing was left, in years of ordinary produce, but a bare subsistence, there was *no other method of securing the realization of the public revenues.**

Very shortly after Col. Munro's Report of the 26th July, 1807, above referred to, or in

* These are admissions by the great advocate, and patron, of the Ryotwar system. The following remarks on this part of the subject, by the Revenue Board at Madras, are so very just and clear, that I cannot refrain from submitting them to the consideration of the reader. "This last mentioned rule of the "Ryotwar system, which, to make good the failure of unsuccessful Ryots, imposed an extra assessment not exceeding ten per cent. upon their more fortunate neighbours in the same village, and even occasionally upon those in the villages of the vicinity, was found to be indispensable to the security of the revenue under that system." The little profit accruing to the industrious Ryot, was thus taken by the state, to remunerate it for the losses it sustained from the failure of the less fortunate, or more extravagant: and while the Ryotwar system dissolved the unity of interest, and the joint partnership in profit and loss, which formerly existed among each village community in all the provinces east of the Ghauts, and was so beneficial both to the members of its own municipal body, and to the government, it in fact admitted that their joint responsibility was necessary for the security of the public revenue; and precluding the Ryots from an equal participation of the profit, most unjustly obliged them to share jointly the loss."—Selections from Ind. Rec. Vol. I. p. 942.

the month of August following,* he submitted a plan for *permanently settling* the Ceded Districts on the Ryotwar principle, together with his opinion on the advantages of that mode of settlement, compared with the Zemindary tenure. This plan sets off, like the other, on the presumption of the sovereign being sole proprietor of the soil, and declaring, in fact, in express terms, that “nothing can be plainer than that private landed property has never existed in India excepting on the Malabar coast.” The plan may boast, however, one advantage over other systems, in a proposed remission in favour of the Ryots of twenty-five per cent. on the survey rate of assessment. Col. Munro’s calculation is as follows:—

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Of the total gross produce, say . . .	100
Government’s share by the present assessment	45
Deduct twenty-five per cent. of assessment	11 ¼

Government’s share by proposed permanent assessment 33 ¼

The share of government would thus be reduced to one-third of the gross produce. The

* 15th Aug. 1807. Vide 5th Rep. Appx. p. 942.

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rate to be permanently fixed on the lands in cultivation ; and the occupant Ryot constituted absolute proprietor, so long as he pays this rate. No remissions on account of bad crops, or other accidents, were to be allowed ; but deficiencies or failures of individuals to be made good by an additional assessment on the village, not exceeding ten per cent., if they could not be liquidated from the property of the defaulters themselves. *Security of revenue* being always a primary consideration, it was also provided that no private creditor should be allowed to distrain the property of a Ryot, until he gave security for the discharge of any demands the public might have against it. All waste lands were to be retained as the property of government. Col. Munro estimated the wastes, capable of cultivation, at above three millions of acres ; and, from the adoption of this plan, anticipated the immediate occupation of these wastes ; whence ~~population~~ population, he thought, would increase even faster than in America, and the revenues be augmented about three lacs of Pagodas in ten years—with a much larger addition in twenty-five years—an addition which gave to this plan a further advantage over the permanent Zemindary settlement, where the revenue was fixed never to rise.

These were dazzling anticipations ; and though the plan could not be adopted, the genius of its projector was thought deserving of the highest praise. When the plan was taken into consideration by the Revenue Board at Madras, they recorded their opinion of it as “ a measure highly advisable and calculated to produce great ulterior advantages.” They were obliged, however, to reject it, because “ the exigences of government would not allow of so great a sacrifice as a remission on the present standard rents to the extent of twenty-five, or even of fifteen per cent.”*

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It only remains, therefore, to ascertain the operation as far as we can, of the system which Col. Munro did introduce into the Ceded Districts.

In the Appendix to the Fifth Report, (No. XXI. page 797,) a statement is given of actual collections from the Ceded Districts for eight years, or from 1800-1 to 1807-8 inclusive, and therefore comprising the seven years of Col. Munro's management.

* 5th Rep. Appx. p. 200.—and Mad. Rev. Sel. Vol. I. p. 485-6.

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Star Pagodas.

These districts were ceded to the
Company at an annual valuation of

1,651,465

In 1800-1, the total collections from Bellary and Cuddapah, (the two great divisions of this province) amounted, including licenses and customs, to

1,078,096

This amount was gradually augmented under Col. Munro's management, until in 1807-8, including the Kurnoul tribute, it reached the point of

1,635,066*

It had however exceeded this sum in two intermediate years.

The year 1806-7, was one of drought and famine, yet the revenue collected from the district was

1,530,182

The highest collections made by Col. Munro, were in 1804-5, when the total revenue, including the Kurnoul tribute, amounted to

1,787,081

* In another document the amount is stated at 1,658,253 Pagodas. We have no means of reconciling the difference, which, however, is not material.

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But the total collections from Bel-
lary, Cuddapah and Kurnoul, for
the eight years, are stated to
be 11,954,170 Pagodas, averag-
ing therefore for the whole pe-
riod 1,494,271

Col. Munro, however, predicted on
leaving the collectorship, that
“ if no alteration was attempted,
“ the Ceded Districts would
“ yield one year with another,
“ without the necessity of a sin-
“ gle Sepoy to aid in the col-
“ lections,” about * 1,800,000

Or more by upwards of 300,000 Pa-
godas per annum, than the aver-
age of his own collections.

In the year 1808-9, or that suc-
ceeding the eight years above-
mentioned, a change took place
by substituting the village set-
tlement (which will be described
directly) for the Ryotwary; and
though the change was at first
partial, or rather confined to the
Cuddapah division of the pro-

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vince, the revenue realized (including the Kurnoul tribute) is stated to have been 1,802,994*

In the following year, or 1809-10, the revenue (or rather the *Jumma* of the year) fell off to . . . 1,705,751*

The Court of Directors ascribe this defalcation to a change which took place at this time, whereby the Ryotwary was superseded by a village settlement; and to the collections having been overstrained in the preceding year, whence thousands of Ryots, it appears, deserted the district, and others were reduced to great poverty.

The Village settlement called triennial comprised the years 1808-9, 1809-10, and 1810-11. This was succeeded by the decennial village settlement, commencing with 1811-12.†

We have no printed account of the revenues realized from the whole district under either

* Mad. Rev. Selec. vol. i. p. 494—543. 666. I suspect both these sums can only mean the *Jumma* of the year, not the amount realized; the latter certainly does; as the figures in the following page evince. Of the 1,802,994 Pagodas mentioned in the text as the revenue of 1808-9, it may be added that it was an abrupt increase on the *Jumma* of the preceding year in no less a sum than 144,741 Pagodas.

† These two settlements will be described in the following section.

lease; but there is given a report from the collector of Cuddapah detailing his proceedings in that division of the province up to the period of forming the decennial settlement. The collector states the revenues realized from the Cuddapah division during the triennial lease as follows :—

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	Star Pagodas.	Star Pagodas.
In 1808-9		
Jumma or land revenue	749,222.	Actual collections 738,282
In 1809-10		
Ditto	717,761.	Ditto 685,791
In 1810-11		
Ditto	729,949.	Ditto 653,104
		<hr/> 3,207,177
	Average of triennial collections	692,392
Whilst the Jumma fixed for the decennial settlement which immediately followed the triennial,		
was		689,368

Up to the year 1808-9 inclusive, the Bellary division, including Kurnoul, seems to have been kept under Ryotwar management, and though suffering from two successive years of drought, the Jumma had gone on increasing until in the aforesaid year, including licences and customs, it reached the sum of 974,621 S. Pagodas, which, added to 828,733 for Cuddapah, makes up the 1,802,994 above-mentioned. In like manner, the Jumma of

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Bellary, including licences and customs, for 1809-10, is stated to have been fixed at 904,935 Star Pagodas, and that of Cuddapah at 800,816 Pagodas, making therefore the 1,795,751 Pagodas above stated. The triennial village settlement could not be introduced, it seems, into Bellary till 1809-10, at which time the difficulties which had opposed it in the preceding year still continued to exist. These are stated to be, “ *the high amount of the assessment in the preceding year; the fall in the price of grain at the close of that year; the mortality occasioned by a pestilential fever; and the unusual emigration of the cultivators to the Mysore country.*”*

With these difficulties to struggle against, it is probable the difference in the Bellary division between the Jumma and actual collections would be at least as great as that which is ascertained to have occurred in the Cuddapah division. Adopting, therefore, this proportion, we shall only have for the actual realization in both divisions for 1809-10 about 1,630,000, or nearly two and a half lacs of Pagodas, less than Colonel Munro's estimate of their capacity. 'It was, however, stipu-

* Mad. Rev. Sel. Vol. I. p. 523.

lated, that this Jumma for Bellary, notwithstanding the calamities from which the country suffered, should be increased by Pag. 77,816 in 1810-11, with a farther increase in 1811-12 of Pag. 36,945. How much of this Jumma was actually realized, I cannot tell ; but it is not likely to have been realized with any lesser deficiencies than above described.*

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The preceding observations chiefly bear on the land revenue, or, as it is commonly called, “ land rent ” of the Ceded Districts (for rent

* These conclusions will probably be thought to be confirmed by the reasons which the Revenue Board gave for the necessity of abandoning the Ryotwar system in the Ceded Districts, and substituting the Mouzawar or village settlement. “ The land revenue (of the Ceded Districts) so far (they say) from being below, *considerably exceeded the just proportion which it ought to bear to the actual resources.* These sentiments have been often repeated in substance, as well by the collectors as by the Board. It has been further stated, that *the revenue so raised has, for some years, pressed hard on the country*, that no increase was expected, but that a diminution was rather to be apprehended, and it was considered under these circumstances that to fix the ultimate demand upon the lands was the measure by which not only the general interests, but the immediate pecuniary interests of the government would be best consulted.” — Mad. Rev. Sel. Vol. I. p. 584.

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and revenue are frequently confounded in Indian records), and although this tax professes to be forty-five or fifty per cent. of the gross produce of land, still it is not sufficient to satisfy the cravings of Eastern finance. The Jumma of an Indian collectorship includes therefore sundry taxes, commonly called in other districts Moteerpha, but in the Ceded Districts Veesabuddy. These are personal or professional taxes laid on merchants, traders, manufacturers, craftsmen, houses, shops, looms, tools, instruments of labour and art, and even the implements of agriculture. These taxes are common to every province; but as the Revenue Board at Madras assures us that greater attention has been paid to the proper distribution of the tax in the Ceded Districts than elsewhere; a description of it in this place will equally serve for other parts.

The tax then may be stated to partake of the nature of an income tax. It has no reference whatever to the value of the article on which it is nominally imposed, but to the supposed gains or profits of the payer. When laid, for example, on a labourer's house, it is computed on the produce of a certain number of days' labour; and when fixed at one or two Rupees per annum, it is fixed on a miserable but hardly worth two years' purchase of the tax. In like

manner with weavers, artificers, shopkeepers, merchants, &c. the taxes on their implements, shops, or houses, are always regulated by estimate of their profits, and very often exceed the full value of the articles they use, or the shops and houses they occupy.

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The mode adopted for arriving at the profits of merchants deserves to be remarked. It is admitted that it would be vexatious to attempt to discover the income of each individual; but the aggregate income of all the merchants of a district is collected from accounts of the imports and exports, the population, the produce and consumption, and the usual profits of trade; and fifteen per cent. upon the same, resulting from this ingenious calculation, is imposed on the merchants *en masse*, leaving them to distribute it in detail according to their own knowledge of individual gains. It appears that this tax was at first unequally distributed in the Ceded Districts owing to certain merchants being exempted, in consequence of other contributions required at their hands by the former native government. In Roydroog (a subdivision of the province) the tax had been regulated on merchants and shopkeepers, so as to yield, it was supposed, fifteen per cent. on their respective incomes. The rest of the province being unequally, or rather inadequately, taxed,

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and admitting in the collector's judgment of a "moderate increase," the principal merchants from other parts were assembled at the Cutchery, and informed that their rates must be raised, so as to be placed on a footing with their brethren of Roydroog. After some days' debate, and finding probably resistance vain, the matter was arranged—and the following is given to us as the result :—

Star Pagodas.

" House-rent of the lower classes of	
" people, tradesmen, &c.	63,946
" Do. of merchants and shopkeepers	33,124
" Do. to be laid on in 1807-8 to 1810-	
" 11 to raise the other districts to	
" the level of Roydroog	21,000

Total . . 118,070*

This sum, it is true, is included in the Jumma of the year ; but still a large portion of it is contributed by the same persons who have also to pay fifty per cent.† of the gross produce of

* Mad. Rev. Sel. Vol. I. p. 552.

† " It is distinctly admitted by the local authorities, (by Col. Munro, as well as by his successors,) that more than one half of the gross produce of the land is paid by the Ryots in the Ceded Districts. There are sufficient grounds for believing that the case is not materially different else-

their land ; for weavers, and other artificers, &c. are very generally cultivators also in India, and are thus taxed in both capacities.

In the selection from India Records, there is a report of 22nd Dec. 1812, from the collector of Cuddapah,* in which a minute detail is given of the taxes collected under this head—a detail that offends, to excess, against every principle by which a just system of taxation ought to be regulated. Irregularity, inequality, uncertainty, liability to fraud error and evasion, the most vexatious interference in private concerns, and the power of arbitrary exaction, are its prominent characteristics. Yet the collector informs us that the “principle of this tax is excellent,” and for no other reason that can be discovered, than because it was established by his predecessor, and yielded a sum of revenue to government, which it might not be quite convenient to dispense with. According to this report the

“where. In none of the provinces does it appear that the land revenue is in a progressive state of improvement. On the contrary, the Board of Revenue expressly declare, that it has for some years pressed hard upon the country, and that it is collected with encreasing difficulty.” Letter from Madras Gov. to Court of Directors, 29th Feb. 1812. Mad. Rev. Sel. Vol. I. p. 516.

* Mad. Rev. Sel. Vol. I. p. 687 to 694.

FORT ST. GEORGE. taxes in question were classed under three heads :—

Ryotwar
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The Veesabuddy, or tax on merchants, traders, and shopkeepers.

Mohturfa or tax on weavers, cotton cleaners, shepherds, goldsmiths, braziers, iron-smiths, carpenters, stone-cutters, &c. and

Bazeebab, consisting of a number of small taxes annually rented out to the highest bidder. The renter was thus constituted a petty chieftain, with power to exact fees at marriages, religious ceremonies, *to inquire into, and fine, the misconduct of females in families,* and other misdemeanours ; and in the exercise of these privileges would often urge the plea of engagements to the Cirkar (government) to justify extortion.

The details of these taxes are too long to be given in this place. The reader, however, may judge of the operation and character of all, by the following selection of one as described in the collector's report. " The mode of settling the Mohturfa on looms hitherto has been very minute ; every circumstance of the weaver's family is considered, the number of days which he devotes to his loom, the number of his children, the assistance which he receives from them, and the number and

“ quality of the pieces which he can turn out
 “ in a month or year, so that let him exert him-
 “ self as he will, his industry will always be
 “ taxed to the highest possible degree. This
 “ mode always leads to such details, that the
 “ Cirkar (government) servants cannot enter
 “ into it, and the assessment of the tax is in
 “ consequence left a great deal too much to
 “ the Curnums of the villages. No weaver
 “ can possibly know what he is to pay to the
 “ Cirkar, till the demand comes to be made for
 “ his having exerted himself in the course of
 “ the year; and having turned out one or two
 “ pieces of cloth more than he did the year
 “ before, though his family and looms have
 “ remained the same, is made a ground for
 “ his being charged with a higher Mohturfa;
 “ and at last, instead of a professional, it be-
 “ comes a real income tax.” *

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* On one occasion, it appears, that the Board of Trade at
 Madras recommended that *the Weavers employed on the Com-
 pany's investment* should be exempted from the Mohturfa tax.
 The Revenue Board with somewhat more liberality, proposed
 that the exemption should extend to all weavers generally,
 which the Court of Directors also approved; adding a remark,
 which, considering the constitution of the East India Com-
 pany, will appear to some not a little extraordinary. Their
 words are, “ The proposition from the Board of Trade, that
 “ the tax should be placed on a different footing as to the

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Tiresome as these statements may be, they are the only means from which to deduce an accurate judgment of the practical operation of the Ryotwar system. It will probably, then, be admitted from the preceding facts that exorbitant assessment is its true character—an assessment founded on the most erroneous principles of taxation, and effectually destructive of that elasticity which enables less burthened societies to resist, or to recover from, casual calamities. Col. Munro himself admits that this assessment “or survey rent,” as he terms it, “is considerably higher than it ought “to be, and higher than it ever had been, or “than could be realized as long as there are “bad crops and poor Ryots.”* To protect it, therefore, against failure or defalcation, involved the necessity† of “continual interference with the cultivators, and a constant exercise of domiciliary controul,” which very few collectors are equal to and none likely to

“Company’s weavers, from that on which it is to affect others, “furnishes an apt illustration of the justice of the remarks “which we have more than once made upon the impropriety “of committing to a Board of Trade the superintendence of “any part of the revenue of Government.”—Mad. Rev. Sel. Vol. III. p. 599.

* Mad. Rev. Sel. Vol. I. p. 505.

† Ibid. p. 483.

perform without infinite vexation, and monstrous injustice. Such, accordingly, was its pressure on the Ryots, between whom and the governing power no intermediate bond of union could subsist, that when the village settlement was attempted to be introduced, Potails were compelled, in some instances, to reject the high terms proposed; and were, in others, utterly unable to fulfil them. Foreign lessees were accordingly substituted to add, by their exactions, to other oppressions. Emigrations ensued; short crops, calamitous seasons, and epidemic diseases. With all this, an attempt was made to realize the prediction of Col. Munro by raising the revenue of the province to a standard which it never had attained, and fixing the annual Jumma at 1,800,000 Pagodas. A great, and perhaps permanent, decline has been the consequence. Whether the country has yet recovered the shock; or whether the anticipation of Col. Munro, on quitting the collectorship, be any thing better than a vain boast, may be more than doubted.

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SECTION XIV.

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MOUZAWAR, OR VILLAGE, SETTLEMENT.

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settlement.

In 1808, the Madras government got out of humour with the Ryotwar system, and determined to supplant it by the adoption of village rents, or leasing out the villages, in all the districts not yet blessed with the Zemindary tenure, to the Potails or principal cultivators ; or, in the event of their declining, to foreign lessees for periods of three years. The chief distinction between this and the Ryotwar settlement consisted in its being made with the village community collectively, or their representative, not with each individual Ryot ; and in a sum being fixed, as public revenue, on the village at large, instead of upon each field ; and, in consideration of the payment thereof, making over the entire lands of the village, both arable and waste, to the management of the village community. The object of this change was comparative economy, and less trouble and inconvenience in the collections, together with a nearer approximation to the principles of a permanent settlement, for which it was, in fact, intended to prepare the way. A settlement by villages was also thought to be more conformable to ancient Hindoo usage, whilst the new code of judicature,

which, in 1806, had been extended to the Ryotwar districts, had been attended with much practical inconvenience, and was declared, both by government and the revenue board, to be incompatible with the minute details of Ryotwar settlements; it being imperative, in all cases of dispute or arrears of revenue, to go through the same process in the courts for the smallest amount as for large sums.

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The Ryotwar system, too, being always directed to the one object of exacting from the country the largest amount of revenue it could afford to pay, both the Revenue Board and the Government of Madras had experienced, and repeatedly recorded their conviction, that the resources of the country were on the decline; that the collections, under this system of rack-rent, were realized, from year to year, with increasing difficulty; and that there were no means of arresting the progress of decay, consistently with the still more pressing necessity of deriving at the same time an undiminished revenue from the country, but by fixing the assessment at once upon the cultivated lands, leaving the proprietors to seek for gain in the future cultivation of attached wastes. The village settlement was, therefore, introduced with this view; permanency was its ulterior

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object ; the Madras government declaring their perfect conviction, “ after all the reflection we
“ are capable of bestowing on the subject, and
“ all the experience we have gained concern-
“ ing it, that a permanent settlement of the
“ land revenue is, more than any other cir-
“ cumstance, essential to the cherishing of the
“ resources of the country, and that it is a
“ work which ought to be undertaken without
“ further delay.”*

A settlement with the Potails and Meerasadars (hereditary proprietors) of villages had certainly the recommendation of being made, or proposed to be made, with the only persons who could know any thing of the real value of the lands ; and also with the natural heads of each community. But here, as in all similar cases, revenue—revenue was the great desideratum. Strange as it may appear, the lessees or renters were required to stipulate for *larger* sums of revenue than had been realized, *even* under the Ryotwar settlements ; and, very generally, for a progressive increase of revenue during each year of the lease.† In

* Mad. Rev. Sel. Vol. I. p. 655.

† The reader will recollect that under the Ryotwar system the revenue exacted from each Ryot was always the largest amount that could be levied without impairing the resources of

considerable tracts of country, therefore, no renters could be found, and the Ryotwar system was necessarily continued. The Potails and Meerassadars, in many instances, declined engagements on the terms proposed. In others, Potails took the leases, merely to prevent the intrusion of strangers into their villages; whilst village renters, who did take leases, were, generally speaking, so poor as to be unable to fulfil their engagements in any one year, without pressing severely on the Ryots. One bad season was sufficient to ruin the renters, and proportionably to affect the prosperity of the country. Complaints abounded of oppressive acts and unjust demands on the one hand, and evasive delays on the other, and so numerous, that if the Courts of Justice had nothing else to do, they could not have redressed them.

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All these evils are represented by the committee of the House of Commons, in their Fifth Report, to have been particularly exemplified in the two collectorships of Arcot; in the southern division of which it would seem that the Ryotwar settlement had not, from some accident, been introduced until the appointment

the country. Here, however, a larger sum than the largest is demanded, and a progressive annual increase even of that amount throughout the short period of a three years' lease!!!

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of Mr. Ravenshaw to be its collector. It had, therefore, continued to be administered under village farms or rents till the year 1805-6, at which time the state of the country is thus represented by the Board of Revenue in their Report of the 11th September, 1806.

“ The examples of the pernicious policy of
“ the late sovereign of the Carnatic were, as
“ it were, embodied in the deplorable picture
“ of the state of the province in question.
“ The Grammatan (or Potail) had thought
“ himself warranted in his oppression, by
“ following the footsteps of his prince. The
“ poor peasant endeavoured to elude by fraud
“ what he could not resist by force ; the public
“ servants were allowed, by a participation in
“ the spoil, to confederate against their em-
“ ployers ; whilst the country, suffering under
“ such a complication of evils, was accelerated
“ in its progress to decay.” *

This, be it remarked, is a description of a large tract of the Company's possessions up to the year 1806; and may indeed be safely taken for a far more extensive picture. Although applied to a former administration, it is but justice to the Madras Revenue Board to observe that on various other occasions, when

descanting on our own acts and errors, they have boldly denounced their effects on the country, in as strong and stronger colours. In the present instance, indeed, the reader will perhaps think it hardly just to the ashes of the old Nabob to have the whole of this “deplorable picture” charged on his “pernicious policy,” when it is recollected that, at this time, the province in question had been for five years (vide page 431) under our own exclusive management.

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Mr. Ravenshaw introduced the Ryotwar settlement into the Southern division of Arcot, in 1805-6; and in the two following years great improvement was observed in the state of this country; * accompanied of course by the usual proof of Indian improvement, increase of revenue. This increase, however, appears to have been the result of extended cultivation; for Mr. Ravenshaw is well known for his opinions in favour of moderate assessment; and, like Sir Thomas Munro, he was always distinguished for his vigilance as a collector, and sincere desire to promote, as far as the system itself admitted, the welfare of the native inhabitants.

The new village system was nevertheless introduced into Arcot in 1808-9, although stre-

* 3th Report, p. 155.

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nuously objected to by the collector. The land revenue of the rented villages is stated as follows : —

	Star Pagodas.
In 1808-9	536,846
In 1809-10	542,886
In 1810-11	542,945

This is exclusive of farms and licences, &c. and is stated to be a very considerable increase on former years' collections.*

In the northern division of Arcot, the village settlement was introduced with a still greater increase of revenue throughout the period of the lease.

In Dindigul it is stated that the village settlement for the whole period of the lease on thirty-five estates was fixed as follows : —

	Star Pagodas.
For 1807-8	81,163
For 1808-9	95,866
For 1809-10	99,349

Total for three years 276,378

The total amount of the permanent settlement on the same lands for the same period would have been 272,957

Excess of village lease . . . 3421

But a concise view of the progress of revenue settlements in Dindigul will best exhibit the true character of our financial arrangements, as well in these districts as in other parts : —

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Star Pagodas.

In 1796-7 the sum total of revenue collected from Dindigul was . . . 70,797

In 1803-4 it had mounted up to . . 130,041

The valuation of the province by survey being 131,315

This latter sum was taken as the basis of the permanent settlement in 1804-5, with a deduction of $16\frac{1}{2}$ per cent. for the Mootahdar's share, whence the net permanent Jumma was fixed at 109,189

But the permanent settlement in Dindigul having wholly failed, and the estates being resumed by government, the triennial village settlement was introduced, as above-mentioned, in the years 1807-8. The sums above specified are, however, nothing more than the "land rent" of the said estates, for, in a subsequent part of the same report,* we find

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the aggregate revenues of Dindigul
stated as follows :—

	Star Pagodas.
Total “land rent” of the thirty-five estates above-mentioned, including Peishcush of the Pollams (53,565)	134,728
Add, hill rent, farms and licences, and frontier duty	9577
Total of Dindigul	144,305

In like manner the total collections
of land revenue from Madura, which
in 1801-2 were only 90,921 S. Pags.,
had mounted in 1806-7 to

Pags.	122,003
and in 1807-8, to	135,459
Peishcush of the Polygars .	7969
Farms and licences . . .	1302
	<hr/> 144,730
Add for Manapara	27,969
Total Jumma of the Collector- ship for 1807-8	317,004

This then appears to be the result of
the first year of the lease. In the
second year, or 1808-9,* we have
for the total revenues as above—

* Mad. Rev. Sel. Vol. I. p. 501.

For Dindigul	S. Pags. 162,729
Madura	145,897
Manapara	28,753

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Total for 1808-9 337,379

We have no account of the third year of this settlement; but no doubt it went on “moderately” increasing.* It is, at all events, a specimen of the skill of Indian financiers, in extracting revenue from unresisting Ryots, and of the rapid progress by which, after once possessing a country, its revenue is run up to what is supposed or “estimated” to be the “standard rate.”

At this time the village settlement appears to have been very generally introduced in the Madras provinces, and on much the same principles of a Russud, or increasing, Jumma, as above detailed, through each year of the lease.

The opinions of the ablest servants on that establishment were much divided as to the

* The average of the land Jumma, for example, of the three years preceding the triennial lease of Madura, is given at 127,133 Pagodas, whilst that of the triennial lease itself averaged 137,542 Pagodas, shewing, therefore, an increase on the whole period equal to 10,405 Pagodas per annum.

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advantages of triennial village leases, compared with the Ryotwar settlement. The Committee of the House of Commons incline very decidedly to the latter; and regret the change which had been introduced on the grounds of policy; fearing, as they add, that the power thus vested in Potails, renters, and heads of villages would enable them to exercise boundless tyranny and exaction over the other inhabitants. It received, however, the assent, though somewhat qualified, of the Court of Directors in their letter to Fort St. George of the 11th December, 1811, and is the last change of system notified by the Committee of the House of Commons in their report of July, 1812.

In the selection of papers from India records, printed by the Court of Directors, and filling four large folio volumes, we find, among other documents, a minute by the Madras Rev. Board, in which the merits of the system are ably discussed. It appears from this minute, that at the expiration of the triennial leases, others were granted for a period of ten years, at a fixed annual Junma to be declared permanent, if approved, by the Court of Directors. It is also admitted that the evils arising from the triennial settlements are to be ascribed, “not to its intrinsic principles,

“ but to over assessment, which it must be
 “ allowed has been justly condemned ; for it was
 “ nearly everywhere a mere rack-rent.” It is
 remarkable that the Revenue Board ascribe
 this over assessment to the pressing orders of
 the Court of Directors, who required at this
 time a surplus revenue from the country of
 one million sterling ; in consequence of which
 the triennial settlement was made with refer-
 ence to the exorbitant rents of the Ryotwar
 surveys — “ when all was taken from the peo-
 “ ple that they were able to pay.” Under the
 decennial leases, however, it is contended by
 the Revenue Board that these errors were
 rectified ; the assessment generally reduced ;
 the inhabitants satisfied ; and that the system,
 in short, had generally answered the expecta-
 tion of those by whom it was introduced.*

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These latter conclusions, however, admit of considerable doubt. We have no general account of the Jumma, or the collections, under the decennial settlement ; but there are sundry intimations on record, by which the former would appear not to have fallen far short of its predecessor the triennial, which is admitted to have been perfect rack-rent.

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In Cuddapah, one of the divisions of the Ceded Districts, the decennial settlement was founded on Col. Munro's survey valuation of the lands. It exceeded the average of eleven years preceding actual collections by $8\frac{5}{16}$ per cent.; and the average of the ten preceding years by $5\frac{7}{16}$ per cent., including, of course, the triennial period.*

In South Arcot, the Jumma of the villages permanently settled is stated to have fallen short of the actual collections under the triennial lease in the sum of 1300 star Pags. but to have exceeded the average of the ten preceding years (including the triennial lease) in the sum of 10,686 Pags. These ten years included one of dearth (1806-7) approaching to famine; and another year (1802-3) in which "over assessment is represented to have "proved in its consequences extremely injurious to the prosperity of the district;" whilst, of the triennial lease, we are informed that it not only exceeded the average of the seven preceding years' collections by $9\frac{1}{16}$ per cent., but that to realize the revenue under the said lease, personal property of the renters and Ryots was sold for payment thereof to the amount of 103,353 Pagodas.† These

* Mad. Rev. Sel. Vol. I. p. 665. † Ibid. p. 615 to 626.

are strong indications of a high, not to say oppressive Jumma, in the decennial settlement; notwithstanding which the abandonment of the Mouzawar or village settlement, as regards *its principle*, may still be regretted.*

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The reader should understand that a village in India does not mean, as in this country, a small collection of houses in a particular spot, but a community of persons or corporation, with lands, more or less extensive, attached to it within well known registered limits, and having a chief, or Potal, as head man of the village, who regulates its internal economy, and acts as judge and magistrate of this little society.† Through the indefatigable exer-

* The Court of Directors declared their objection to the village, and preference of the Ryotwar, system, in their letter, 16th Dec. 1812, and even directed the Ryotwary to be adopted in all cases where the decennial might not, on the receipt of that order, have been carried into effect.

† There are several accounts on record of the constitution of an Indian Village—among others an interesting one in the fifth Report, which, to save the trouble of reference, is here subjoined:—"A village, geographically considered, is a tract of country comprising some hundreds, or thousands, of acres of arable and waste land; politically viewed it resembles a corporation or township. Its proper establishment of officers and servants consists of the following descriptions. The Potal, or head

FORT ST. GEORGE. tions of the ablest of the Madras servants, it is now clearly proved, and admitted, that these

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“ inhabitant, who has the general superintendence of the affairs of the village, settles the disputes of the inhabitants, attends to the police, and performs the duty already described, of collecting the revenues within his village,—a duty which his personal influence, and minute acquaintance with the situation and concerns of the people, renders him best qualified to discharge. The Curnum, who keeps the accounts of cultivation, and registers every thing connected with it. The Talliar and Totie ; the duty of the former appearing to consist in a wider and more enlarged sphere of action, in gaining information of crimes and offences, and in escorting and protecting persons travelling from one village to another ; the province of the latter appearing to be more immediately confined to the village, consisting among other duties, in guarding the crops, and assisting in measuring them. The Boundary Man, who preserves the limits of the village, or gives evidence concerning them in cases of dispute. The Superintendent of the Tanks and Watercourses distributes the water therefrom for the purposes of agriculture. The Brahmin ; who performs the village worship. The school-master ; who is seen teaching the children in the villages to read and write in the sand. The Calendar Brahmin, or Astrologer ; who proclaims the lucky or unpropitious periods for sowing and threshing. The Smith and Carpenter ; who manufacture the implements of agriculture, and build the dwelling of the Ryot. The Potman, or potter. The Fisherman. The Barber. The Cowkeeper ; who looks after the cattle. The Doctor. The Dancing Girl ; who attends at rejoicings. The Musician and the Poet. These officers and servants generally constitute the establishment of a village ; but in some parts of the country, it is of less extent, some

lands are the actual private property of the villagers ; some held by individual, others by copartnership, tenures, as will be more fully explained in the second chapter.* We also know, from the best authorities, the internal laws and rules by which this description of property was commonly managed. In the first place all the land of the country, whether arable, garden, or waste, is registered as belonging to some one village. This property, particularly in Nunjah land, † is watered by a

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“ of the duties and functions above described being united in
“ the same person ; in others it exceeds the number of indivi-
“ duals which have been described.

“ Under this simple form of municipal government, the in-
“ habitants of the country have lived from time immemorial.
“ The boundaries of the villages have been but seldom altered ;
“ and though the villages themselves have been sometimes in-
“ jured, and even desolated, by war, famine, or disease, the
“ same name, the same limits, and even the same families have
“ continued for ages. The inhabitants give themselves no
“ trouble about the breaking up and division of kingdoms ;
“ while the village remains entire, they care not to what power
“ it is transferred, or to what sovereign it devolves ; its internal
“ economy remains unchanged ; the Potal is still the head in-
“ habitant, and still acts as the petty judge and magistrate,
“ and collector, or renter, of the village.” Fifth Rep. p. 85.

* In all the provinces subject to the Madras Government, excepting Canara, Malabar, and Travancore, these village communities seem to have prevailed.

† Nunjah—wet land,—land which from its situation may be irrigated, and therefore fit for the cultivation of rice. *Vide p. 410.*

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common stream. In the water, therefore, in the pasture and waste, there is *always* a community of interests, as well as in the cultivated land, generally. Lots are drawn in many villages, where the property is held in common, for the annual, triennial, or decennial occupation of land. All disbursements for the repair of tanks, and watercourses leading from these tanks; all labour for village work of general utility; all contribution for religious ceremonies; all the pay and labours of the village artizans and officers, are regulated by this communion of interest.

In this simple and interesting state of society, it is probable that many of the villagers would be connected in relationship. Community of interest would at all events inspire them with a kindlier feeling towards each other than could be expected from a stranger at their head, with motives and interests opposed to their own; and though an arrangement for collecting the revenue through the Potal, or Meerassadars, of the village, might vest them with some additional powers, it is not likely they would be exercised with so much severity, or error, as by a foreign Tehsildar, a Mootahdar, or farmer.

A village settlement is moreover made—or ought to be—with the actual proprietors of the

soil, either jointly, or with the Potal as their authorized representative, and is therefore a confirmation, not a violation as the other systems are, of their right of property.

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It is also made—or ought to be—with the only persons who can by possibility know any thing of the real resources of the village; and therefore obviates all that fraud, collusion, boundless error, and inequality, which must inevitably attend the absurd attempt to survey, and value correctly, every field of every Ryot throughout so extensive and diversified a country as the provinces before alluded to.

Deficiencies too, whether arising from bad seasons, negligent husbandry, or other cause, may be more easily, and more securely, provided for, and made good, from a common stock, or by the members of a community, each having more or less interest in assisting others, than by an individual Ryot annually taxed to the utmost that he is enabled to pay.

Finally it appears, that wherever it has been submitted to the inhabitants of these districts to choose between a Mootahdary, a Ryotwary, or a Mouzawar settlement, they have decidedly preferred the latter, as being more consonant with their usages and institutions. Neither is it conceivable that a system so well adapted as this was, *in principle*, to

FORT ST. GEORGE. the state of society in these countries, could have failed of success had it not involved the exaction of a rack-rent revenue, intolerable and destructive in all its effects.

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That this was the real cause of failure may now be abundantly proved from official records. The assessment was in many instances so overstrained that the Potails, and principal villagers, as before noticed, declined the leases on the terms proposed ; whereupon recourse was had to the old practice of letting the villages to foreign farmers or contractors. The refusal of the Potail, and head villagers, to concur in the triennial leases, may indeed be deemed conclusive as to the revenue demanded being excessive. The evil continued in full force throughout the decennial ; for “ the mere circumstance of a person having “ been a renter under the triennial lease, “ though prior to that arrangement he may “ have been a strange adventurer, without “ interest in the soil, or connection in the “ place, gave him a title to supersede the “ claims of the most respectable inhabitants, “ and without reference either to hereditary “ or established usage, he was interposed between them and the government.” * On

these transactions the Court of Directors observe, in their letter to Madras of the 12th April, 1815, * that “the great body of cultivators were placed in a considerable degree at the mercy of a set of farmers of the revenue, who struggled to indemnify themselves, by means of rapacity, for the loss they sustained in consequence of having entered into improvident contracts.”

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It is impossible therefore to admit, that the mere change of Ryotwar to Mouzawar settlements (as contended by the advocates of the former,) can have occasioned the failure of the latter system. The mere change does not account for it on rational or specific grounds. It must therefore be ascribed to other errors; and, as over-assessment, with its consequences, (the introduction of merciless farmers, to the exclusion of lawful proprietors) is prominently presented to us, in every page, as an efficient and unanswerable cause, why trouble ourselves to seek for another?†

It is very true, as has been objected by the

* Mad. Rev. Sel., Vol. I. p. 638.

† It is a well-known common practice throughout India, in cases of periodical settlements for the farmers or renters to deteriorate the land towards the close of their lease, with a view to its being renewed on easier terms—a practice which is also obviously to be accounted for by over-assessment.

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adversaries of the village settlement, that great inconvenience and injustice have been sustained by the sale of whole villages—the joint property of a community—for arrears of revenue by default of one or two individuals only. It is also true, that this evil was not confined to Madras, but carried to a great extent in the Ceded and Conquered provinces under Bengal, to the enormous subversion of private rights, before the nature of the evil was discovered, or sufficiently understood; and though a remedy was attempted to be applied in 1811, it does not appear to have been effectual.* But the same injustice attended the sale of lands under the permanent Zemindary settlement; the rights of petty landholders, the real owners of the soil, were equally trampled on in both instances. And in a Ryotwar village, when the more industrious or fortunate inhabitants are called upon to make good the defaults of the indolent or the unlucky, or the default of one village exacted out of the resources of another, or a Ryot compelled to occupy and pay revenue on lands which it is neither his inclination nor his interest to cultivate, is the injustice less? In all these cases over-assessment stares us

* Mad. Rev. Set Vol. I. p. 640.

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Mouzawar,
or village,
settlement.

again broadly in the face as the great grievance. In village settlements, more especially, had the assessment been moderate, the community would gladly have made good partial defaults rather than see their whole property sacrificed to strangers, and themselves reduced to beggary, or to become mere hired labourers on their own former patrimony; but where the assessment is intolerable, sales become inevitable; the innocent and the guilty are involved in a common destruction; and this perpetual craving after revenue, with the injuries and injustice it inflicts on the more helpless classes, is thus signalized, in each successive financial scheme, as the bane and reproach of our Indian administration.

SECTION XV.

NEW RYOTWAR SETTLEMENT.

Notwithstanding the arguments and favourable reports urged by the Madras government and Revenue Board in favour of the latter effects of the decennial village leases, the Court of Directors finally determined in 1817-18 to revert to "annual Ryotwar settlements,"

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and to introduce the same generally at the termination of the decennial village lease settlements, which, having commenced in 1811-12, would of course end in 1820-21. About this time, the great patron and advocate of the system, Sir Thomas Munro, was appointed first commissioner to carry the arrangements into effect; and afterwards promoted to be governor of Madras.

In the new Ryotwar settlement, the evils and errors of the former system were proposed to be corrected. A partial survey of a village or district, in each collectorship, was ordered to be made on the same principles as formerly laid down by Sir T. Munro; and, from that result, to fix a proportionate revenue for the whole province. Compulsion or restraint on the free labour of the Ryots, as formerly practised, was expressly forbidden. All the revenue officers were ordered to be specially warned against the improper assumption of power, or the exercise of undue influence, in the settlement, or collection, of the revenue. Instead of denying, as formerly, the existence of private property in the lands, the new system acknowledges that property to exist in most provinces, in a greater or less extent; and collectors are accordingly enjoined to guard against any infraction of the landed

tenures of the country. The assessment, which is admitted to have been generally excessive under the former system, was ordered to be reduced to a rate “calculated to give encouragement to agricultural industry, thereby to promote the general prosperity of the country.” The extra assessment of 10 per cent. on the more fortunate and industrious Ryots, to compensate government for the failure of the more extravagant or unfortunate, was also ordered to be discontinued; government renouncing the principle of taking “from the Ryot all that he is able to pay, and desiring now only to receive a fair revenue from the land he cultivates.”

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In view to the greater convenience and protection of the Ryots — the courts of justice being altogether ill adapted for the purpose, — it was now deemed advisable to vest collectors with primary and summary jurisdiction in all cases before cognizable by summary process in the Zillah courts. They (the collectors) were accordingly empowered to take primary cognizance of all matters or disputes relative to the occupancy,* cultivation and

* There are clauses in the regulations here referred to, which some persons may think no small infringement of the right of property. By Reg. V. of 1822, landed proprietors are

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irrigation of lands, arrears of rent, rates of assessment, distrainments, &c. or to refer such cases to Punchayets (arbitration); and likewise to take primary cognizance of all malversations, embezzlements, extortions, corrupt or illegal receipts, falsification, destruction, or concealment of accounts by native public officers, village servants, &c.

The duties of police had before this been entrusted to collectors, Tehsildars, Zemindars, heads of villages, &c. The power of the Tehsildar to fine for trivial offences was now extended to a sum not exceeding 3 Rupees — and heads of villages now authorized to punish petty thefts not exceeding one Rupee.*

Extensive powers are thus conferred on the public functionaries of the Revenue Depart-

prohibited from ousting Ryots[†] (their tenants) without leave of the collector; neither can they raise their rents on Ryots beyond what may be deemed the usual rates for lands of the same quality. Where claimants of disputed lands or crops shall proceed to open affray with “swords, sticks, or other weapons,” so that any person shall be “killed, wounded, or violently beaten,” (justifiable self-defence being of course excepted) the lands or crops so disputed shall be declared forfeited to Government, and the parties on both sides committed for trial before the criminal court.

* Vide Mad. Rev. Sel. Vol. I. p. 947 to 951, Vol. III. p. 556 to 565. and Reg. IV. of 1821, and V. and IX. of 1822.

ment. Under existing regulations they unite in their own persons the important offices of judge, police officer, and tax-gatherer, each in their respective circles.

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Of these orders it may be observed, that they indicate the same benevolent intentions as are to be traced in various other despatches of the Court of Directors, and of the governments and revenue boards abroad ; but what the author of these sheets contends for, is, that good intentions, sound doctrines, laws and regulations, can only be of limited avail, in the teeth of a system of revenue fraught with innumerable evils, every one of which may be clearly deduced from the exorbitant amount and practical operation of the tax which that system imposes ; that it is vain to expect laws and regulations can have any thing more than a partial and restricted influence, where a handful of Europeans, however able, upright, and zealous, are thinly scattered to administer them, among a numerous population, in whom the habits of corruption and extortion, evasion and slavish submission, are firmly rooted by institutions which we ourselves have perpetuated ; and that surveys, professing to give an accurate account of the extent, quality, boundaries, and produce of every description of lands,

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cultivated and waste, with the tenures and rights of the occupants or owners, and other matters contained in the instructions to surveyors, assessors, &c. are mere fallacies.

In a minute by Sir Thomas Munro, and letter from the government of Fort St. George, of 21st June, 1822, we accordingly find that only a few of the districts had been regularly surveyed; that in some nothing had been done; that in others, surveys of detached parts had been made; and that different standards of measurement had been adopted in different districts, and sometimes even in the same districts.

Sir T. Munro, however, was now of opinion that the want of a regular survey is no obstruction to the introduction of a Ryotwar settlement. But if this dispensation with surveys be deemed an inconsistency, compared with his former reports, what are we to think when he adds, as his reason for it, that the village accounts — accounts which, on former occasions, he had denounced as a mass of falsehood — would furnish the necessary information?

‘In a letter from the Court of Directors of 18th August, 1824, it is further stated that the survey of a particular village, in the Zillah of Chingleput, employed an active

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surveyor upwards of one year and eight months; whence the labour required to accomplish a general survey appeared, they add, to render it impracticable. They, therefore, concur with the opinion of the Revenue Board that the Putcut plan of Ryotwar settlement is the preferable one; Putcut being the assessment of the whole land or farm of a Ryot in one sum --- in other words, a valuation or assessment by estimate.

In respect to the Jumma, it is stated that over-assessment prevailed very generally; yet a certain amount of revenue being always indispensable, it does not appear, as far at least as the printed documents go, that any material reduction took place; in some instances, the new assessment exceeded the realizations of former years,* notwithstanding the injunctions of the Court of Directors to be satisfied with a fair and moderate Jumma.

How far this system may succeed in time to come, it will be for future official documents to attest; but it is not a little remarkable that it should have received the unqualified assent of the Court of Directors, who, in August, 1809, passed the followed clear judgment on

* Selection of Papers from Ind. Rec. Vol. II. 509—550. 552, 553.

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the principles and operation of Ryotwar settlements generally :

Paragraph 135. “ The report of Lieutenant-Colonel Munro, referred to in this paragraph, has clearly explained to us that of which we were not distinctly informed before, the means by which he, as collector, was enable to make a separate annual settlement for the land rent, with each individual, of the very numerous class of people cultivating the soil in his district. We find that almost the whole of a minute and extensive process of investigation and superintendence, from the individual to the village, and from one village to all the villages and towns of a collectorate, is performed by the medium of native agents, the tradesmen, accountants, arbitrating inhabitants, and Peons of those villages, with the Tehsildars, or inspectors, and sub-collectors of larger divisions ; all whose proceedings for ascertaining the agricultural stock of each Ryot, the allotment of land to be made to each, his management of his cultivation, the crop realized, and the comparative excess or deficiency, in the produce of the season, are in succession submitted to the observation of the collector, who, as the immediate representative of government,

“ settles, after the quality of the first crop is
 “ seen, the rate of rent, and, according to the
 “ final result of the season, the amount to be
 “ ultimately paid.

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“ This system has every appearance of
 “ being derived from remote antiquity, and it
 “ seems congenial to the character and habits
 “ of the people; but to be *more suited to an*
 “ *early and simple state of society than to the*
 “ *condition of India in modern times, and its*
 “ *true interest under a fostering and enlightened*
 “ *government.*

“ The very great number of native agents
 “ who must be employed in the execution of
 “ this system, and the common interests
 “ which the Ryots or cultivators of the soil
 “ of all descriptions have to deceive the go-
 “ vernment, as well as the temptations to
 “ unfaithfulness, to which Tehsildars and
 “ Curnums, must ever be exposed, together
 “ with the difficulty of adjusting the rents to
 “ all the varieties of seasons, and public
 “ events, favourable, or adverse, constitute
 “ strong objections to the use of the system
 “ as an established mode for collecting the
 “ revenues of the country; and the principle
 “ of assessing the defalcations of individual
 “ Ryots upon the lands of the rest of the in-
 “ habitants of a village, must be liable to

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“ great abuse, and was made in the Bengal
“ provinces an instrument of such severe op-
“ pression, as to become one of the early
“ objects of reform under our administration
“ of that country.

“ On the whole, although we continue in
“ the opinion expressed in our revenue letter
“ of the 6th November, 1805, that the Kulwar
“ system intelligently followed up, is well
“ calculated to discover the resources of a
“ country, yet we also think that, after it has
“ answered that end, *it is not to be preferred*
“ *for constant practice*; and the doubt which
“ Lieut.-Col. Munro has properly stated, whe-
“ ther it be equally fitted for the improvement
“ of a country as the discovery of its actual
“ resources, we are strongly inclined to be-
“ lieve is to be resolved in the negative.” *

In the arrangements adopted for the new Ryotwar settlement at Madras, we are let into some further details regarding the survey, classification and valuation of lands, which it is of importance here to notice. I shall merely refer to one or two of the experimental surveys in districts where they are said to have been accomplished on the precise principles laid down by Col. Munro for the Ceded

Districts. The village of Covoore in the Nellore collectorship was fixed upon for one of these experimental surveys.

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In the classification of lands in the Ceded Districts the wet lands were divided into eight sorts (*See p. 457*). The 1st sort, it is now stated, yielding 40-fold ; 2nd sort 35-fold ; and so on down to the 8th sort, yielding five-fold.

But in Nellore it was found that only *parts* of a field would yield 40 or 35-fold ; whence 30-fold was taken as the average of 1st sort land ; and five-fold for the 5th sort ; the classification being thus reduced to five sorts instead of eight.*

The discretion of surveyors seems again to have been the only guide in the execution of this work. It was rendered still more vague from the circumstance of the fertility or produce of these lands depending in each season on the quantity of water with which they might, or could, be supplied, whether by natural or artificial means.

In respect to the assessment, it was "*found impracticable to ascertain correctly the produce of each field.*" All the collector could do was, from the Curnum's accounts, to estimate the quantity of seed sown in each sort

* Mad. Rev. Sel. Vol. III. p. 510 et seq.

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of land, and to rate the produce accordingly. The justness of this estimate would obviously depend on two points, — the correct classification of the lands, and the faith to be placed in the Curnum's accounts — neither of which unfortunately were entitled to the least credit. The produce, however, being thus determined, it was divided as follows : $6\frac{1}{2}$ per cent. was first deducted for expences ; and the remainder divided between government and the cultivator, in the proportion of 55 per cent. to the former, and 45 only to the latter.

Again, the government share being commuted into money, commonly called a "Teerwa rent," calculated on an average price of grain, but at a higher rate than the inhabitants approved, it appears that the Jumma of the district surveyed considerably exceeded the average revenue of 12 years during the Nabob's government, and likewise of 16 years during that of the Company.

The inhabitants being unwilling to take Cowles or Pottahs from the collector at this rate of "Teerwa rent," he observes upon it — "it is apprehended that 10 per cent. must be allowed to induce their consenting every year to take their lands" — adding — "if this is not consented to by the Circar

“(government) the inhabitants will require
“ the share of 45 per cent. in kind.”

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The Revenue Board deeming the assessment too high, sanctioned the deduction of 10 per cent.

If additional proof were required, we have here a sufficiency to be satisfied how liable such a system must be to error in the classification of lands — how liable to fraud and collusion from wilfully misplacing them — how liable to over-assessment from over-estimate of the land itself, or over-valuation of its produce when commuted into a “Teerwa rent” — and what a perpetual tendency there must be to over-assessment from the constant anxiety of collectors to “improve” the revenues of the districts committed to their charge, and for which no means exist but by exacting from Ryots all that they are able to pay.

But though this “Teerwa rent” was settled on an assumed average price of grain in each district, it was still liable to variation; the principle adopted in this respect being “that no addition should be made to the assessment, unless the price of grain should rise 10 per cent., but that a deduction should be allowed if it should fall 5 per cent. the degree of addition or deduction to correspond with the alteration in the price.”

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By what rule this experimental survey was extended to other villages, or how it was made to apply to the great variety of soils and products, throughout the whole collectorship we are not informed. We must, therefore, conclude that as it began, so it proceeded, and ended, in “conjectural estimate.”

In the arrangement for Trichinopoly, an experimental survey was ordered of the village of Tertaloor; and, on the same principles as above described, the lands were classed into five sorts; but after all the labour and expence of surveying, measuring, classifying, and assessing, the revenue of the village was ultimately fixed (as occurred in the Ceded Districts) on an average of the actual realizations for 16 years preceding, and the aggregate amount—say 3043 Rupees on the Nunja lands—was then subdivided as follows:—

	Rûp.	Anas.
On Kurshal or 1st Class	1167	6
Shavil or 2nd ditto	1338	3
Manul or 3rd ditto	489	3
Kalur or 4th ditto	45	9
Sookan or 5th ditto	2	15
	3043	4

Now in what does this differ from the subdivision of a village assessment, which is first

settled for a gross sum, and then subdivided as above? It differs in this, that the village subdivision is made by the only persons who are, or can be, acquainted with the real value, produce, and tenure of the lands. In the Ryotwary, it is made by ignorant or corrupt surveyors and assessors, who neither do, nor can, know any thing of either. In the village subdivision the greatest possible economy is observed, whilst the Ryotwary involves a heavy and useless expence to the state. For the village arrangements few native revenue servants are, or ought to be, required; for the Ryotwary, hosts of harpies are let loose upon the country; whose rapacity it is impossible effectually to controul.

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In these observations it is not intended to deny that Potails, and head men of villages may, as the representatives of their respective communities, have often abused the trusts reposed in them to the great injury of inferior Ryots. In a society so taxed, and impoverished, as that of India, where every individual is so absorbed in self-preservation as to sympathize but little with his neighbours, the case can hardly be otherwise. But it is contended (more especially if the land-tax were really moderate) that Potails, with the dread before their eyes of losing for

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ever, on conviction of rapacity or extortion, a profitable, influential, and hereditary office, are less likely to transgress than foreign renters, who care not a fig for the district, or its inhabitants, beyond the expiration of their lease; or than a Tehsildar, whose chief object must always be to foster and increase his own official gains.

Although the Board of Revenue were anxious on this, as on other occasions, to lower the assessment as much as might be compatible with the indispensable wants of Government; they still apprehended, as late as 27th Nov. 1820, that “whatever Government remitted would be collected from the Ryots both by the servants of the Cutchery, and those of the villages.”* The enormous peculations discovered of late years in Coimbatore, Salem, Rajahmundry, and other parts, justified the belief; and though precautions were taken, by means of fresh enactments, to avert the evil, it may be feared that they are not, or rather that they cannot be, an effectual protection.

. If then certainty, equality, economy in collection, and convenience to the payers of a tax, together with the abstraction from Ryots

of the least possible amount over and above what is paid into the Exchequer, be deemed elements of a just system of taxation, financiers, one would think, could hardly have devised a scheme more completely in discordance with these approved maxims than the Ryotwary is. It in fact conforms to neither. The tax is every where a mere "conjectural estimate," founded on the pretended labours of ignorant or corrupt assessors, or on the information of villagers and resident occupants, who from its oppressive amount must ever be interested to deceive, and liable to all the abuses of uncontrouled official power.

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It is, therefore, difficult to conceive a motive for its adoption beyond that of keeping open, or *seeming* to keep open, a door for the participation by Government of any future encrease that may take place in the cultivation of the country. But let the Court of Directors consider whether such an expectation is not altogether delusive. If under a Ryotwar settlement we take from the Ryots all they are enabled to pay, where is the stock, where the capital to come from, necessary to encrease or improve the culture of the lands? or if stock and capital were not altogether deficient, what motive can men have to add to their own labours, when from

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two-thirds to nine-tenths of the profits are sure to be absorbed by Government ; or, if the adventure prove unfortunate, they themselves must bear the whole loss ?

SECTION XVI.

WESTERN SIDE OF INDIA.

WEST-
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 OF
 INDIA.

On the Western side of India, until the year 1792, there was no territory of any consequence or extent, subject to the Company's government. Salsette, a beautiful and fertile island, annexed to Bombay, and which might, under a different system, have been a garden, from the overflowing wealth of the rich merchants of the Presidency, was subjected, and still is, to so rigorous a system of revenue, as just to allow the cultivators of the soil to rise above the level of actual starvation, and to render this beautiful spot the abode of tigers, and of squalid poverty. A limited circle also encompassed our commercial factories established along the coast.

After the last Mahratta war a considerable accession of territory was acquired by the Company on the western side of India. Our possessions in Guzerat, Malwa, the Concan,

and other parts of the Deccan, are now very extensive. Into these countries the same revenue and judicial systems have been introduced as into the other parts of India before described—that is, the highest possible revenue that can be extracted from the land, according to the mode adopted by our predecessors ; with judicial courts introduced into some of the districts, and intended to be ultimately extended to all, on the plan of those established in the Bengal and Madras provinces. To detail these arrangements may be quite unnecessary after the particulars already given of our universal system. As regards the Western side of India I shall, therefore, confine myself to the provinces of Malabar and Canara, in which certain peculiarities exist of great importance to be noticed in this, and in the second chapter.

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ERN SIDE
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INDIA.

SECTION XVII.

MALABAR.

At the peace of 1792, the provinces of Malabar and Cochin were ceded to the British government. Hyder Aly had possessed himself of the country in 1766 ; instigated by the spirit of conquest ; but invited, in the first in-

MALABAR. stance, by the Paulghaut Raja, to protect him against an equally insatiable spirit of conquest from within, in the person of the Zamorin Raja,* whose rage for extending his dominions proved the cause of his downfall. The history of this transaction is indeed a fair specimen of the invariable, and universal, spirit of Asiatic despotism. The same thirst of extension pervades the whole, whether Mahomedan or Hindoo; and war succeeds war, with all its attendant calamities, until the stronger swallows up the weaker power.

It has been already remarked that, previously to the Mahomedan conquest, there existed in Malabar a regular aristocracy of landed proprietors, having the most indisputable, and undisputed, title to their respective estates. With the administration of Hyder, and his son Tippoo, the principles of Mussulman finance were also introduced; and with so much rigour had the revenue been exacted by the Mussulman officers, that when the Mysore war, of 1790, broke out, all the principal

* The Zamorin, or Samorry, Raja is the lineal descendant of a soldier of fortune, who once served Perumal, a former sovereign of Malabar, and who received from his master a sword, and some land in the neighbourhood of Calicut, directing him to use the former, for the extension of his possessions, and to take to himself all that it should enable him to acquire.

landholders (viz. Rajas, Namboories, Nambyars, Nayrs, and Jenmkars,) had been driven from their estates, to take refuge in the adjoining dominions;—an emigration, which had been still further promoted by attempts on the part of Tippoo, during the later years of his government, to circumcise, and convert to Islamism, the whole of his Hindoo subjects. These provinces, when ceded to us by Tippoo, were valued in the schedule at the annual Jumma of 944,756 Canterai Hoons, or 2,834,268 Rupees; though this revenue had never been realized.

Arshed Beg Khan having been appointed Foujdar* of Malabar, in 1783, his administration is spoken of with more respect by the natives than that of any other of their Mussulman governors; but whatever his natural disposition may have been, he knew that royal despots were not to be served, and satisfied, without enormous revenues. His assessment of the lands was accordingly very high; but professing to be fixed on principles that wore, comparatively speaking, the appearance of moderation, it has always been.

* Foujdar—a police magistrate under the Moghal government, who took cognizance of all criminal matters, and was sometimes employed as receiver-general of the revenues.

MALABAR. referred to as a kind of standard for the collections.

The principles professed by Arshed Beg were shortly these, viz. that of the gross produce of the soil, there should be allotted to the farmer, or cultivator $5\frac{1}{3}$ tenths.

To the Jenmkar, or landed proprietor $1\frac{1}{2}$ tenths.

To the Government 3 tenths.

In principle, there was something here left for the Jenmkar, or proprietor; but in practice it is to be apprehended, if it be not certain, that the Jenmkar's share was absorbed, either by the government, or fraudulently by its officers for their own use; inasmuch as the class of Hindoo landed proprietors had, in 1790, almost entirely disappeared.

For the settlement of these provinces, when ceded to the Company, a commission was appointed, consisting of two Bengal, and two Bombay servants; whose proceedings are recorded at considerable length in a valuable report addressed to the Supreme Government under date 11th October, 1793.

In this report we find that the Bengal servants brought with them the principle, and inculcated on the Bombay collectors, that the Company, as sovereign lords of the soil, were every where entitled to fifty per cent. of the

gross produce as a land tax ; but the difficulties of realizing it in such a country as Malabar, were insurmountable. Arshed Beg's Jumma was therefore always looked to. Our first settlement fell short of Tippoo's Jumma-bundy by about 200,000 Hoons, or 600,000 Rupees. Our attention, however, being always fixed on a high revenue, our efforts to realize it were at length met by open rebellion, which lasted for some years ; and was attended by a heavy cost of life, and treasure. An overwhelming force, aided by an efficient police corps under the orders of, and indeed formed by, an able and active Bombay officer, Captain Watson, at length put down the rebellion ; and in 1800, the province was transferred from the Bombay, to the Madras government. ,

On this occasion a distinguished Ryotwar collector was appointed principal collector of the province ; with sub-collectors, and assistants, under him, and with power to administer justice in civil causes ; all criminal cases being made cognizable by the commanding officer of the troops. One of the principal collector's earliest measures was a survey of the country, on the principles of the Ryotwar settlement above described. The collector of the southern division, Mr. Warden, fortu-

MALABAR. nately, and judiciously contrived to ward off this survey, by undertaking within his limits to collect, from the inhabitants, the amount of Arshed Beg's Jumma.

In the Northern, and central, districts, the survey was prosecuted under a series of urgent complaints, and representations, by the inhabitants. A table of coins, current in Malabar, was at the same time issued, in which the value of the coins was arbitrarily fixed ; and so erroneously, that in some of them, the value of pure gold to silver was as thirteen, and in others as sixteen, to one. The most current coins in the province were gold and silver Fanams : and the arbitrary alteration in their current value had the effect of raising the revenue (which was assessed in Fanams) twenty per cent. on all payments in gold, and ten in silver. The attempt to enforce these offensive measures, at length excited another more furious, and more extensive rebellion than before, in the last two mentioned divisions ; on which the principal collector relinquished his situation, and repaired to Madras.

When the province was first settled by the joint commissioners, it was left to be administered by a supervisor, and two superintendants, with assistants, &c. ; and the Bengal revenue and judicial regulations were introduced, with

certain modifications to adapt them to the new MALABAR. acquisitions, and to this particular form of government.

On the transfer of this province to Madras, that government proposed to introduce the code then in force throughout their territories ; by which the revenue and judicial departments were separated. The superior court, or court of appeal and circuit, had accordingly been nominated, at this time, for Malabar ; but the Madras government awaited the final revenue settlement of the province, before appointing the intended Zillahs, or inferior courts.

When the principal collector therefore retired, the duties of his office devolved on the chief judge of the superior court ; who, under the orders, and confirmation, of government, united again the chief revenue and judicial authority in his own person. The rebellion having shortly afterwards subsided, all the chief Brahmins, and landed proprietors, of the country, were invited to assemble at the principal collector's Cutchery. A most respectable body were, on this occasion, got together ; and a few of the leading men being selected by themselves to confer with the principal collector on certain points connected with the future administration of the province, it was finally agreed, on an offer made by the landholders themselves,

MALABAR. to recommend to government that the revenues should in future be collected on the principle that, after allowing to the farmer or cultivator the usual share of the gross produce of each farm or estate, four tenths of the remainder being the Patoom, or net rent, should go to the Jenmkar, or landlord, and six tenths to government. On this, as a declared principle, the revenues have been since collected.

At the time of the abovementioned assembly of the principal natives of Malabar, another arrangement was adopted which was very acceptable to them. Zillah courts not having yet been established, the principal collector divided the country into small collectorships, each to be superintended by one of his assistants; and with a view of extending European influence more generally through the province, it was proposed, and agreed, that all causes of dispute and litigation between natives, in these several circles, should be decided in the first instance by a Punchayet on the spot, to be superintended in all cases by the European assistant of the Circle; who, in the event of appeal (which was also provided for) to the principal collector's Cutchery, was to furnish a copy of the proceedings, and decision thereon, by the Punchayet. This system was afterwards superseded by the introduction of

the Bengal code of regulations, which have MALABAR. been ever since in force in the province, with all the disadvantages, as well as advantages, of that particular system.

The principal collector being shortly after obliged to quit Malabar, Mr. Warden, from the southern division, was appointed his successor, and very ably and successfully administered the affairs of the province for a series of years. During Mr. Warden's principal collectorship, other propositions appear to have been submitted to the Madras government for fresh surveys and admeasurement of the lands, with a view to correct inequalities in the assessment. For this purpose, Mr. Warden had collected ample materials and a great body of minute information; but with a degree of consideration, which does honour to his judgment, as well as to his humanity, he represented to the Revenue Board at Madras, and the Revenue Board adopted the recommendation,* that to attempt a survey, with a view to equalize the rates of assessment at this late period, might be dangerous as well as unjust; that though he was aware the assessment, on which he had been long collecting, was in many instances unequal, he thought it a lesser evil to

* Vide Madras Rev. Sel. Vol. I. p. 892.

MALABAR. submit to this inequality than to disturb the value of property, which a survey would arbitrarily do, in a vast number of instances, where estates, for example, had been mortgaged, or sold, or bequeathed, or changed hands under decrees of a Court of Justice, and at a value proportioned to the revenue then collected from them; which of course regulated the landlord's rent. Although the materials in Mr. Warden's possession would have enabled him, on an actual survey, to have greatly increased the Jumma of his collectorship, he preferred doing an act of justice to the inhabitants, to the fame which "improvement" of revenue would have brought on himself; and contented himself with such improvements only as could be realized from cultivation being extended to lands formerly waste; and the resumption of such as had been fraudulently alienated.

In the mean time, or in 1812, we find it attested in reports of local authorities, that the inhabitants had been reduced to great distress in consequence of existing revenue arrangements: more especially of the monopolies on timber, tobacco, and salt; and the taxes on spirituous liquors, toddy extractors, stamped paper, and legal proceedings.

Down to 1817-18, the same evils are repre-

sented to exist ; and to be in a great measure MALABAR.
occasioned by the monopolies and extra duties. A statement is given to shew the proportion which these additional burthens bear to the land revenue ; it is as follows :

	Land Rev.	Additional Rev.	Total.
1817 . . Pags.	487,663	231,962	719,625
1818 . . Pags.	469,909	217,263	687,172

Of the tobacco monopoly, it is stated, that the article being grown in Coimbatore, to maintain the Malabar monopoly, it was necessary to have a monopoly in Coimbatore also. Smuggling to a great extent was the consequence. Severe punishments ensued, and numerous instances of death by imprisonment in the jails.

In Colonel Munro's report on Malabar, as first commissioner, dated 4th July, 1817,† we learn that the salt monopoly was grievously complained of, inasmuch as it debarred several landholders, whose estates were favourably situated for the purpose, from the manufacture of the article ; and because frauds were committed by the native servants employed in this department on the importers of the commodity

* Madras Rev. Sel. Vol. III. p. 538. 541.

† Madras Rev. Sel. Vol. I. p. 852, 853. 856. These frauds are stated to have exceeded 100,000 Pagodas in five years.

MALABAR. to a vast extent ; all of which, it was asserted, were embezzlements by the servants in question for their own use.

Colonel Munro also mentions loud complaints on account of inequalities in the assessment, occasioned, as he says, by changes which time and circumstances had brought about. In some instances, the whole produce was not equal to the discharge of the rent. Some lands were swept away by mountain torrents ; others overflowed by the sea, and rendered unproductive ; and others abandoned by the proprietors on account of over-assessment. But a most grievous evil to a Malabarian (as the author well knows) arose from the practice latterly introduced of selling lands, as in Bengal, for arrears of revenue—a practice quite novel in Malabar, and at variance with the ancient laws and usages of this extraordinary people. A Nayr's estate in Malabar (of which Colonel Munro, however, does not appear to have been aware) has, from time immemorial, been held and treated as allodial property ; the term by which it is designated, *Jemm*, meaning allodial in its strictest sense ; and such has always been the veneration of the proprietors for it, that they have never been known to dispose, by sale, of their *Jemm* right, unless driven to it by the extremity of

distress. Estates have been commonly mort- MALABAR.
gaged to the full extent of the landlord's rent,
and the mortgagees have held possession for
several generations; but whenever the family
of the Jenmkar was enabled to discharge the
mortgage, the estate was invariably resumed.
To sell property of this description for arrears
of revenue must, therefore, have been sorely
felt.*

To remedy these evils, and with a view to
other reforms, one of which went the length of
re-modelling the structure of society in Mala-
bar, by introducing a system of village go-
vernment with hereditary offices, analogous to
the village municipalities of other parts of
India—a system well calculated, as was sup-
posed, to facilitate Ryotwar surveys and as-
sessments, but quite foreign to the ancient

* Colonel Munro gives an account of balances, amounting
to Rup. 1970..3..56, due by eighty-six different landholders,
which were discharged in the following manner:—

" By the sale of personal effects	Rup.	99	3	93
"forty-two rice fields		958	1	42
"ninety-four gardens		912	2	21
<hr/>				
Rup. 1970 3 56"				

The rice fields alone (Colonel Munro adds) were purchased
by the late owners for more than four times the amount they
now sold for.

MALABAR. institutions of this province—a commissioner, Mr. Græme, was deputed in 1820, and, on his report of the state of the province, re-deputed in 1822, to carry into effect his own suggestions. Accordingly, another Ryotwar survey of the country was made in 1823, or rather a triple survey, similar to that adopted by Col. Munro in the ceded districts. First, the country being divided into Deshums, or villages, for the purpose of introducing the village administration above-mentioned, the person intended for the office of Deshadegar (or Potal) was sent forth, aided by a Menon (or accountant) and the Mookistenmars (or elders of the Deshum), whose survey was first accomplished. To examine and correct the errors of this survey, the Tehsildar (native collector) of the district was next sent forth, with about as much knowledge of the business and honesty as his predecessor; and, finally, the officers of the Huzzoor (head

- Cutchery; men, who were probably, as they generally are, able and conversant in accounts, but utterly ignorant of the value and productions of land.

- Against this survey and assessment, when completed and put in force, the inhabitants, having been disarmed in consequence of previous rebellions, had nothing to oppose but

representation and complaint. Finding no redress from the authorities on the spot, they deputed a Vakeel, or delegate, with a petition, to represent their grievances at Madras, where the landholders of the province tendered their estates to government, urging them to take the property off their hands, allowing them curry and rice in return, i. e. a bare maintenance, rather than enforce the payment of the survey revenue. Here, however, the inhabitants were equally unsuccessful; and the revenue continued to be collected on a Pymashee, or survey, proved to be full of inaccuracies. Having myself been principal collector of Malabar, and made, during my residence in the province, minute inquiries into the produce and assessment of lands, I was enabled to ascertain beyond all doubt, and to satisfy the revenue board at Madras, that in the former survey of the province, which led to the rebellion, lands and produce were inserted in the pretended survey account, which absolutely did not exist; while other lands were assessed to the revenue at more than their actual produce. Yet, on these fabricated accounts, were Pottahs forced on the inhabitants, and the revenues therein specified attempted at least to be rigorously exacted.

Of the last survey, or that accomplished in

MALABAR. 1823, the instructions to the surveyors contain some features worthy of remark. In the first place, the first surveyors were not paid officers, as in the Ceded Districts; but sent forth in the quintessence of public spirit to perform their duty gratis, with a promise to get appointments under the new system, provided they executed their task to the satisfaction of their employers.

The lands were ordered to be surveyed and measured, as under Colonel Munro's Ryotwar plan; but the lands in North Malabar, being mostly tree plantations, such as cocoa-nut trees, betel trees, and pepper vines, all yielding fruit and paying revenue, a most minute and detailed account of these was required. Allowance was to be made for young trees, the different ages of which were even required to be stated; but trees beginning to bear fruit, and trees in full bearing, trees in good and bad soil, in favourable and unfavourable situations, were all ordered to be assessed at one and the same rate. If the landlords objected to the assessment on trees, because old and past bearing, *these were, one and all, ordered to be cut down*; nothing being allowed to stand that did not yield revenue to the state. To judge of this order, it should be known that the trees above-mentioned are va-

luable, and commonly used, for building in MALABAR. To fell all the timber of a man's estate, even when no demand for it existed in the market, and merely because its stream of revenue had been drained, is an odd way of conferring benefits, and protecting property; whilst of pepper vines, it will hardly be believed that they were now ordered to be assessed, and the assessment proved immoderate, although the principal collector, by proclamation dated 20th May, 1806, announced to the inhabitants, by command of the government, that in order to promote the growth and trade in pepper, which was then greatly depressed, the tax was for ever abolished, "and the vines bestowed on the growers *in free and perpetual gift.*"*

The reader will, perhaps, better judge of the inquisitorial nature of one of these surveys, or Pymashees as they are termed in Malabar, by knowing that upwards of seventy different kinds of buildings—the houses, shops, or warehouses, of different casts, and professions—were ordered to be entered in the survey accounts; besides the following "imple-

* Since writing the above, I have learned by private advices from India, that the pepper tax, after being collected for a time, has been again ordered to be given up.

MALABAR. “ments of professions,” which were usually assessed to the public revenue, viz. :—

Oil mills.	Blacksmith's anvils.
Potter's kiln.	Small fishing boats.
Sawyer's saw.	Large ditto.
Barber's hone.	Salt storehouse.
Cocoa-nut safe.	Toddy-drawer's stills.
Carpenter's tools.	Goldsmith's tools.
Looms.	Fishing nets.
Iron manufactory.	Pack bullocks.
Washerman's stone.	Cottonbeater's bow.
Toddy-drawer's knives.*	

In the assessment of these articles, as well as in the collection of the tax, it is sufficiently manifest that there is abundant room for indefinite abuse and oppression.

I am enabled to subjoin a statement, for the entire accuracy of which I can vouch, of the actual produce of an estate in Malabar, compared with the revenue assessed on it, for a period of ten years ; to which the reader's attention is particularly requested.

* These are all of the nature of the Mohturfa tax, described in *page 500*.

GROSS PRODUCE OF GARDEN LANDS, and NET PRODUCE OF RICE LANDS for TEN YEARS, from 1815 to 1824, with the REVENUE thereon.

[illegible]

ABSTRACT.	Rs. Q. R.	Rs. Q. R.	Rs. Q. R.
10 Years' Produce	- -	Government Valuation of Grain, per Mil. 45 0 0	New Assessment of 1824, on Cocoa Nuts 308 3 44
10 Years Revenue	- 623 3 10	Average Market Price for 10 Years - 29 3 20	on Betel Nuts 48 2 0
Landlord's Share	- 1743 1 94	Excess 50½ per Cent. - 15 0 80	on Jacks 263 0 0
			Gross Produce 680 1 44
			Excess of Assessment 599 0 74
			81 0 70

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To give the reader correct notions of the nature of these pretended surveys, let him compare the two last columns but one of the preceding statement, and he will there see that the annual revenue exacted from these lands was actually *more than four-fifths of the average gross produce*, leaving, therefore, not one-fifth for the landlord, and the expenses of cultivation. In like manner, about four-fifths of the *net* produce of rice lands was also absorbed by the government tax, leaving one-fifth only to the landlord.

This was the case previous to the new survey in 1823, and, without some collateral advantage, it is obvious that it would have been worth no man's while to hold, or to cultivate, these lands. Down to the year 1823, the proprietor had the collateral advantage of holding his pepper plantations free of tax ; and it was this, and this alone, that enabled him to proceed with the culture of his other lands.

But when the new assessment took effect, or in 1824, the rates laid on his cocoa nut, betel nut, and jack trees, *actually exceeded* (vide statement) *the average gross produce* ; and the pepper vines being now also ordered to be taxed, and that too immoderately, the revenue must here have been destructive of itself, for it is impossible that lands so over-

burthened could continue to be cultivated. Neither would it be possible for proprietors to pay such a revenue, unless, by fraud, collusion, or ignorance of the surveyors, they could contrive to keep out of the survey accounts certain portions of their productive lands, to be consequently held free.

We thus see, too, how the system tends to destroy the class of landed proprietors, properly so called, every where, by absorbing the whole of the net rent of land in the amount of the government revenue. It is peculiarly ruinous in its application to Malabar, where families of high antiquity and great respectability must be utterly annihilated, if an assessment of this amount, or any thing approaching to it, could without exception, be rigorously exacted from the whole of their estates.

The preceding remarks have reference to the rate of revenue compared with the gross and net produce of the lands; but I must entreat the reader's particular attention to the proofs clearly deducible from this statement, as to the degree of confidence to be placed in a Tumar Jumma, or a Ryotwar survey. A Tumar Jumma, or Ryotwar survey, even of an extensive country, is professed to be accomplished in a year, eighteen months, or

MALABAR. from that to four years, and to give the *average* produce of lands of different qualities under good and bad crops. But how is this to be accomplished in a short period? Let the reader notice, in the preceding statement, the extreme fluctuations of gross produce which occurred from year to year, in the several articles enumerated. The produce of *cocoa-nut trees* varied from 65 Rupees in 1815-16 to 495 Rupees in 1821-2. In like manner *betel-nut trees* varied from 5 Rupees in 1821-2 to 93 Rupees in 1820-1; and *jack trees* from 28 Rupees in 1817-18 to 350 Rupees in 1823-4, *with very considerable variations in every other year throughout the whole period.*

From this simple fact, therefore, it is but rational to conclude, without the aid of twenty years' experience in an Indian collectorship, that Tumar Jummas, and Ryotwar surveys, rapidly executed and unduly checked, cannot be any thing better than mere "conjectural estimates." From this statement ten years would appear to be the shortest period, from which a fair average of produce could be deduced, whereon to fix any thing like a just assessment.*

* Since writing the above, I have perused an interesting Memoir by Mr. Hodgson, delivered to the Royal Asiatic Society, on the agricultural and revenue economy of an Indian

Admitting, however, that the necessary time MALABAR.
 was given to accomplish the survey, it would
 still require a knowledge of the actual produce

village called Pudu-Vayal in the Jaghire. To this memoir is annexed a table shewing the extent of cultivation and gross produce of the land, the government share and value in money, together with the net profits thereon from the year 1784 to 1813 inclusive, or thirty years, taken from the village register or Curnum's accounts. This table professes to exhibit an accurate account of the fluctuations in the extent of annual cultivation, produce, and price of grain — and in this respect fully confirms the inferences drawn from the table in the text. The village had been granted in 1785 to an individual for services performed on condition of his paying a certain reserved annual sum as revenue to government. The extent of cultivation in each year depended on the quantity of water that could be supplied from the village reservoir or tank. It appears then that the cultivation varied from 35 Canis (a land measure of 57,600 square feet) in one year to 382 Canis in another ; — that the gross produce in grain varied from 180 measures in one year to 1731 measures in another ; that the gross produce bore no fixed proportion to the number of Canis cultivated, but varied with the seasons and supply of water ; and that the net amount of the grantee's profit varied from 627 Pagodas in one year to 63 and 45 Pagodas in others, but converted in another into a dead loss of 167 Pagodas, with various intermediate fluctuations. It is very satisfactory to have one's own conclusions thus confirmed by a separate set of facts, of such unquestionable authenticity as every thing must be proceeding from the pen of so distinguished and experienced a public servant as Mr. Hodgson. Both tables go to prove the utility of Ryotwar surveys pre-

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of lands which *none but proprietors and cultivators can possess*; and as every proprietor and cultivator in the country are opposed to the object of the surveyor, he has no means of attaining an approximation even to accurate knowledge on the subject; and is therefore left to flounder in all the mazes of conjecture. It is no answer to this argument to say that the surveyor can be assisted by Canongoes' accounts, and village registers; for wherever

tended to be accomplished in 15 or 18 months or even a few years; when 10, 20 or 30 years seem barely sufficient to furnish an average on which to fix a fair or equitable assessment. Or if a just average could be attained, it is only the villagers and their Curnum who could furnish it; and these are of all persons most interested to deceive or to collude with the officers of government.

The only point on which I would differ with Mr. Hodgson is as to "the uninterrupted payment by the cultivator of a *revenue* in grain from time immemorial, or without doubt "during the last 100 years, the rates of payment remaining "always the same." This *revenue* Mr. Hodgson states to be $57\frac{1}{2}$ per cent. of the gross produce in grain, (first deducting 10 per cent. for charges) leaving $42\frac{1}{2}$ to the Ryot or cultivator. I know of no existing proof of a *revenue* like this having ever been demanded in any part of India by any *ancient* Kindoo government, but abundant evidence of the contrary; — whilst we know that this rate of revenue was exacted throughout the period of the Mussulman administration, and, in the Carnatic in particular, with all the rigour and severity peculiar to a Mussulman system of taxation.

these have been examined by intelligent MALABAR European collectors, they have invariably been found to be mere fabrications.

SECTION XVIII.

CONCLUDING REMARKS.

I have thus given a concise analysis of the principal land revenue systems which have been carried into effect, or which still are in force, in the Company's Indian territories. Of all these, the great vice is the enormity of the government portion, or tax, and the impracticable attempt to regulate it as a fixed portion of the gross produce of the soil ; causes which have invariably tended, by a natural progression, to extortion on the one hand, and to poverty and moral debasement on the other. The power of government to realize its own share is irresistible. The corrupt influence of the native collectors, and of persons interposed between collectors and Ryots, is also incapable of effectual control. Violence, corruption, and artifice on the one hand, are met by deceit, hypocrisy, and cunning on the other. What the one tries to extort, the other endeavours to withhold. An universal degradation

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of character ensues. The basest principles of action are substituted for honesty and truth; and this contest for lucre, lying between power and weakness, terminates at length in reducing helpless Ryots to a *worse condition* than that of common labourers hired at two Annas, or threepence per diem.*

* The following statement is extracted from Mr. Colebrooke's Treatise on the Husbandry of Bengal, to show the average gain of a Ryot from agriculture in the lower provinces:—

(16 Annas=1 Seer. 40 Seers=1 Maund.)

“ Ten Maunds of rice are a large produce from one Bigha,
“ and a return of fifteen for one.

“ M. S. A. M. S. A.

“ Cultivator's share.

5 0 0

“ Seed which the proprietor of the land

“ had advanced, and which is re-

“ paid to him with 100 per cent. by

“ way of interest 0 26 10½

“ Labour of reaping ditto, at the rate

“ of a sixth of the whole crop . . . 1 26 10½

“ Ditto weeding, 20 days, at 2½ seer . 1 10 0

————— 3 23 5

1 16 11

“ Ditto husking, with the wastage at 3-8ths . . 0 21 4

————— 0 35 7

“ Thirty-five Seers and seven-sixteenths of clean rice, at the
“ average rate of twelve Annas for the Maund, are worth eleven

<p>Of the Zemindary settlement it may be observed, that the advantages proposed by its introduction were, as briefly stated in the Court of Directors' letter of the 1st February, 1811,* to "confer on the different orders of the community a security of property which</p>	<p>Concluding Remarks.</p> <p>Zemindary settlement.</p>
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" Annas (eleven-sixteenths of a Rupee) nearly ; and this does
 " not pay the labour of ploughing, at two Annas per diem, for
 " eight days. It appears, then, that the peasant, cultivating
 " for half produce, is not so well rewarded for his toil as hired
 " labourers ; and it must be further noticed that he is under
 " the necessity of anticipating his crop for seed and subsistence,
 " and of borrowing for both, as well as for his cattle, and for
 " the implements of husbandry, at the usurious advance of a
 " quarter, if the loan be repaid at the succeeding harvest, and
 " of half, if repaid later. We cannot, then, wonder at the
 " scenes of distress which this class of cultivators exhibits, nor
 " that they are often compelled, by accumulating debts, to
 " emigrate from province to province."—Husbandry of Bengal,
 p. 101.

It may be added, that the above is a statement of produce considerably exceeding the average produce of lands in Bengal. It appears, from details given by the same author, that the average produce of corn husbandry would yield the Ryot no profit, unless his family could do all the labour for which he is above calculated to pay ; that his maintenance often depends on the profits derived from other sources, such as milch-kine, and orchards of fruit-trees ; and that corn is only cultivated to make sure of food for the year, in the event of other means failing.

* Vide Selections from India Records, Vol. I. p. 3.

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“ they never before enjoyed ; to protect the
“ landholders from arbitrary and oppressive
“ demands on the part of government; to re-
“ lieve the proprietors of small estates from
“ the tyranny of the powerful Zemindars; and
“ to free the whole body of merchants and
“ manufacturers, and all the lower orders of
“ the people, from the heavy impositions to
“ which they have long been subjected.”

In these principles every one must applaud the intention of the original projector of the scheme ; and it is but justice to the Court of Directors to add, that the whole of their printed correspondence, on this head, indicates an anxious desire to see these principles carried into full effect. Their letters abound with excellent instruction, sound philosophical views, a constant desire to promote the general welfare, and more especially to guard the lower classes against oppression ; but the system of land taxation which we had adopted from our predecessors, the amount of that tax, and the machinery by which it was realized, opposed insurmountable obstacles to the accomplishment of the Court's benevolent views.

In the official documents printed of late years, and entitled “ Selection of Papers from the Records at the East India House,” the practical inconveniences of the Zemindary

settlement are fully detailed; and may be classed under the following heads :—

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First. The system was adopted without anything like correct knowledge of the resources of the country. Secondly, it was adopted in equal ignorance of the rights of the different classes of proprietors, or occupants, of the land. Thirdly, a multitude of claims, and disputed titles, arose to be adjusted after the country had been partitioned to Zemindars; and which materially tended to disturb the original arrangement. Fourthly, through the operation of the judicial system, which accompanied the introduction of the Zemindary settlement, the greater part of the original Zemindars were dispossessed of their estates, and reduced to beggary; whilst the forfeiture, sale, and division, of these estates occasioned dilemmas, and confusion, which the Court of Directors, in repeated despatches, acknowledge to have greatly “ deranged the “ order and disturbed the quiet of society.” Fifthly, when, to avoid the continuance of this evil, a power was granted to the Zemindars, to recover by summary process arrears of rent from Ryots, the latter had to endure all the severities and oppressions, from which the system was intended to relieve them. Sixthly, the appropriation of waste and uncultivated

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lands : from which, and the tax on estates being fixed in perpetuity, the Court of Directors have always apprehended inconvenience, lest this limitation, and the irrevocable pledge to maintain it, should deprive government hereafter of the means to meet increased public exigencies. The Court of Directors have also adverted, in their abovementioned letter, to the loss which might accrue from future depreciation in the value of money. This, however, is a contingency, and coupled with considerations, which may more properly be discussed elsewhere.

Of the enumerated objections, and inconveniences, I shall briefly observe that these could not have occurred, had the survey and assessment accounts of villages, and districts, been, what they professed to be, accurate registers of local and personal rights, titles, boundaries, cultivation, and produce of lands. We have here, on the contrary, the plainest proof of their worthlessness. Had these registers been accurate, as they always pretend to be, we should not have had to lament our ignorance of the real value of estates ; the consequent monstrous inequality of assessment ; nor the task (in which, however, we ultimately failed) of adjusting disputed claims, and titles, of which nothing was known pre-

vious to the partition, and declaration of permanency.

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Another proof of the inaccuracy of these accounts, may be drawn from the printed statements, of the sales of estates for arrears of revenue. In the Appendix to the Fifth Report, p. 938, we have one of lands ordered to be sold in Bengal, Behar, Orissa, and Benares, during the year 1799-1800 ; in which it appears that the purchase money of different estates has varied from two to fifty-one years' purchase of the computed Zemindar's share, with a great variety of intermediate rates,* a difference of real value in the respective estates, which could not have occurred, had they been accurately assessed, and rated, in the first instance. But the aggregate amount of the sales of land for arrears of revenue, during the first years of the permanent settlement, is one of the most remarkable features in its history. I know of no official record, in which the sum total is collected from the earliest period, but we may form a fair judgment

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* The average of all the sales contained in the above statement is about eight and a half years' purchase of the proprietor's profit or share, reckoned at ten per cent. on the Jamma; in other words, eight and a half years' purchase of the Zemindar's rent.

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of the pressure of this evil, from a statement given by Mr. Stuart, when member of the **Supreme Council in Bengal**, in which it is stated that in ten years from 1796, lands were sold in Bengal, Behar, Orissa, and Benares, on account of revenue arrears, the assessment on which amounted to 12,175,680 Rupees, being nearly one-half of the whole assessment of the lower provinces; whilst the produce of the sales was only 10,855,537 Rupees. At this time, therefore, the value of the fee simple of these lands was not equal to one year's amount of the assessment, or tax. On another occasion, or, in 1812, we are informed that lands in the districts of Tirhoot, Shahabad, Burdwan, and Nuddea, sold on account of government, did not yield a sufficient sum to discharge the arrears of assessment. On the other hand, the Bengal government report two sales in 1810 and 1811, in which the purchase money was equal to about 2½ years amount of the annual Jumma; and this is brought forward as "a strong indication of the agricultural prosperity of the country"!!!* Some other instances are given, where the sale price of estates happily bore the proportion of about 4½ to the annual Jumma: but in the "Ceded and Conquered provinces," (where though

* Vide Beng. Rev. Sel. Vol. I. p. 165. 169—286. 316—335.

the permanent settlement had not been introduced, lands let on lease were sold for arrears of revenue) we learn by a letter from the Court of Directors to Bengal, 6th January, 1815, “ that the arrears on the estates sold in the “ ceded provinces exceeded the sale price in “ the sum of 10,125 Rupees ; and in the con- “ quered provinces land seems hardly to be “ transferable at any price (owing no doubt to the exorbitant Jumma) most of the estates “ sold having been nominally purchased on “ account of government.” In a subsequent letter, 2nd April, 1817, we have a statement of another sale of lands in the Ceded and Conquered provinces, and in Benares, the Jumma of which was 418,653 Rupees, whilst at the sale they only fetched 277,519 Rupees, or little more than one half of the annual tax. In the Madras territories matters were still worse ; for numerous instances are mentioned of lands in Chingleput, Ganjam, Rajamundry, and other districts into which the permanent settlement had been introduced, being brought to sale for arrears of revenue ; and actually remaining in the hands of government for want of purchasers.

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It also appears that much difficulty arose from an insufficiently defined annexation of waste lands to the estates in Bengal ; and an

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imperfect knowledge of their extent and boundaries ; for, in a letter from the Court of Directors to Bengal, as late as 28th October, 1818 ;* and a minute of Mr. Dowdeswell therein referred to, large tracts of waste are stated to exist, which never were appropriated ; and which government, in virtue of its alleged sovereign proprietary right, hesitate not to claim as their own. The Court of Directors, however, with a considerate regard to justice, and the faith of existing engagements, express themselves on this head, as follows :—
 “ We are persuaded, that under judicious
 “ arrangements a very considerable accession
 “ of revenue may be derived from the lands
 “ in question, not only without injury, but
 “ without giving just cause of complaint to
 “ any class of individuals ;” but they enjoin
 at the same time that, “the utmost degree of
 “ care be taken to prevent any apprehension
 “ of a design, on the part of government, to
 “ infringe the conditions of a compact, to the
 “ maintenance of which our faith is irrevocably pledged.”

To many writers on the permanent settlement, it has appeared to be a weighty objection, that by fixing for ever the revenue de-

* Vide Beng. Rev. Soc. Vol. I. p. 166.

mandable from each Zemindary, government has precluded itself from just participation in the produce of the wastes of each estate, that might thereafter be cultivated; and that as the boundaries of these wastes were undefined, the loss which might accrue from this oversight was altogether incalculable. It has also been stated, that government has incurred immense losses, from allowing claims to rent-free lands, which originated in the abuses and disorders of the old government; and which were in no respect sanctioned by the established laws and usages of our predecessors. The loss on this account, in the three lower Bengal provinces alone, is estimated at £1,256,391 sterling per annum, calculating the Jumma of the lands so exempted at 1½ Rupees per Beegah.* The

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* Observations on Law and Constitution of India, p. 142. In the Ceded and Conquered provinces, one-fourth of the arable land is supposed to have been uncultivated when they came into our possession; and the revenue which it was estimated these lands were capable of yielding was £1,236,173, all of which, it was said, would have been lost to government, had the permanent settlement been introduced into those provinces at the time it was so strongly urged by the Bengal government.

These computations, like most others appertaining to revenue accounts, must be taken as mere "estimates." In a minute by Lord Moira, 21st September, 1815, on the subject of the Bengal revenues, a more authentic account is given of the

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Court of Directors have also at various times expressed, in strong terms, the same apprehensions and regrets at this bar to the progressive increase of land revenue ; and it must be confessed they are natural enough to those

Beegah rates in common use in the different collectorships through which he passed. From the data furnished to Lord Moira, I should doubt whether $1\frac{1}{2}$ Rupees per Beegah ought to be considered a fair average ; but the conclusions drawn by his Lordship from the varying rates of different districts are still more important. In some districts (he observes) the assessment averaged seven and eight Annas per Beegah, in others 1 Rupee 12 Annas ; and he adds that the fluctuation of rate per Beegah between individual contiguous estates is yet greater. This very great variation (his Lordship continues) “ is the more extraordinary, as it is not to be traced to any difference of fertility in the respective districts, nor generally to any difference in the dimensions of the Beegah ; besides that there is no reason to believe that the high or low rate of assessment has any operation in producing an accumulation of arrears, or promoting the facility of realization.”

“ The only inference, therefore, deducible from this variety of rate is, that the Rukbas, or statements of the Canongoes and Putwarries, from which the record of the extent is formed, are manifestly erroneous ; and that if a proprietor can venture to engage for so high a rate per Beegah as the records exhibit, it is only from the knowledge that he has other lands unknown to the assessor, from the proceeds of which, united with those recorded, he has the means of raising the amount of Jumma,” &c.—Bengal Rev. Sel. Vol. I. p. 408.

who limit their views of the sources of revenue in India to the produce of land ; and who look to other sources of taxation, particularly luxuries, as quite hopeless, among a people so unalterably poor. But in estimating the weight of this argument, we must not forget, that the natives of India are just as desirous of accumulating wealth, as skilful in the means of acquiring it, and as prone to all its enjoyments, as any people on earth ; that it is this very land tax, so coveted and cherished, that confirms their unalterable poverty ; that if the channels of wealth were freely opened in India, luxuries would abound as in other countries. It is inconsistent with the laws of human nature to suppose otherwise. The other argument, which generally accompanies these lamentations, will be found on examination to be equally unfounded in the principles of human nature. It is asserted that the existing land tax is, of all others, to be preferred for India ; because the inhabitants have been so long accustomed to it ; and the proof of this preference is their invincible reluctance, and even opposition, to the payment of any other tax, however gently imposed on them. The land tax of India, with the exactions of its rapacious collectors, may doubtless boast its hoary antiquity ; but it is the very

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utmost the wretched inhabitants are enabled to pay. Flesh and blood can yield no more. We cannot therefore be surprised at their excessive aversion to "even a petty tax otherwise laid on." Relieve them, however, of the cruel exactions to which they are now exposed. Allow them to accumulate wealth, and to spend it, as they then would assuredly do, on the luxuries of life; and there can be no earthly reason why native Indians should object to a moderate and sound-principled system of taxation, that was to relieve them from heavier oppression; unless indeed it can be proved that weighty burthens are more bearable than light ones; or that slavery and privations are the ingredients of life best suited to the tastes and appetites of man.

That grave errors and oversights marked the first introduction of this system, is unequivocally admitted throughout the whole of the official documents here referred to. The intention of the Zemindary settlement was undoubtedly good; and the principle of establishing a respectable and wealthy class of land owners throughout the country was worthy of Lord Cornwallis's humanity, and of the Court of Directors' enlightened support; but the enormity of the government tax, which could not be dispensed with, the

evils arising out of the very nature of that tax, and the complicated machinery employed to collect it, were sufficient to defeat the best intentions. The result is now known from printed official records; whilst of the Ryots, the chief object of the Court of Directors' solicitude, we have the same authority for asserting that their condition remains unchanged.

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When the Ryots were guarded by the Zillah courts against summary process on the part of the Zemindars to recover rents, disputed demands, and vague tenures, gave rise to endless confusion, artifice, and chicanery;* so that rents were regulated by no better rule than the power of one party to withhold, and the other to exact. And when in 1799, a summary power of collecting rents was resorted to, the Zemindars reverted, with little ceremony, to their former practices of flogging, imprisonment, and torture, together with vexatious and oppressive distrainments, to recover rents, and often for the purposes of extortion. The Court of Directors, in their letter to Bengal of the 15th January, 1819, declare that they had not formed an adequate idea of the state of things in this respect,

* Husbandry of Bengal, p. 60—63. and Selection of Papers, Vol. I. p. 209—277.

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till they had perused the correspondence on record between the judicial functionaries and the court of Sudder Adawlut, and between the Board of Revenue and the collectors of districts, and other documents; from all which they observe, “the truth is unequivocally confirmed of the absolute subjection of the cultivators of the soil to the discretion of the Zemindars; while they exhibit to us a view of things with reference to the landed tenures and rights of that valuable body of the people (Ryots) which satisfies us that decisive measures for remedying evils of such magnitude must be undertaken without delay.”* Adding, in another paragraph, “it too often happens that the quantum of rent which they (Ryots) pay is regulated neither by specific engagements, nor by the established rates of the Pergunnahs, or other local divisions, in which they reside, but by the arbitrary will of the Zemindars.”

*We thus see how Zemindars, restricted by law to one-eleventh of the net rent of their landed estates,” think it quite right to help themselves to more, where they can, in spite of law. It is therefore to be apprehended that, as long as our exorbitant tax continues, an adjustment of rents on equitable terms may be impracticable; whence a system in-

* Beng. Rev. Sel. Vol. I. p. 353, 4.

<p>tended for good, and of which the abstract principle is not to be disputed, has hitherto, at least, from the cause above assigned, been a mere mockery of the term in its practical operation. Courts of justice even could afford no remedy for the evils thus subsisting. In the cases which did come before them, there was neither rule, nor precedent, nor usage to guide their decisions ; for the rights of Ryots had never been defined ; and judgments consequently were often given on principles diametrically opposite. In the forcible language, therefore, of the Honourable Court (January, 1819), we are left to “ lament that “ the objects of the permanent settlement, in “ as far as regards the security and happiness of the most numerous and industrious “ class of the community, have hitherto been “ so imperfectly attained, that instead of “ maintaining their rights, we have not even “ ascertained what they are.”*</p>	<p>Concluding Remarks. Zemindary settlement.</p>
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But another grievous omission was committed on the first introduction of the permanent settlement. The rights of the Ryots generally were then thought to be sufficiently protected by the Pottah regulations. No others were attended to, save the supposed right of the Zemindars and Talookdars, with

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whom the settlements were made. But it has since appeared that a numerous class of persons exist, variously denominated in official documents, village Zemindars, cultivating Zemindars, Mofussil Zemindars, village proprietors, whom the Court of Directors, from the evidence adduced, pronounce to be "the real" "proprietors of the land in their respective" "occupations,"* and for whose security and benefit some legislative provision should still be made, if it could be done without exciting alarm of its being intended to undermine or overthrow the principles of the permanent settlement itself.

In a very able minute by Lord Moira on the revenue administration in Bengal, (21st September, 1815;)† these persons are noticed in the following terms: "Within the circle of" "the perpetual settlement, the *situation of*" "*this unfortunate class is yet more desperate,*" "*and though their cries for redress may have*" "*been stifled in many districts, by their per-*" "*ceiving that uniform indisposition to attempt*" "*relieving them, which results from the diffi-*" "*culty of the operation, their sufferings have*" "*not on that account been the less acute.* In" "Burdwan, in Behar, in Cawnpore, and in-" "deed wherever there may have existed ex-" "tensive landed property at the mercy of

* Beng. Rev. Sel. Vol. I. p. 362.

† Ibid. 403.

<p> “ individuals, (whether in farm, or Jaghire, in “ Talook, or in Zemindary) of the higher class, “ <i>complaints of the village Zemindars have</i> “ <i>crowded in upon me without number, and I</i> “ had only the mortification of finding that “ the existing system established by the “ legislature, left me without the means of “ pointing out to the complainants any mode “ in which they might hope to obtain redress. “ In all these tenures, from what I could “ observe, the class of village proprietors “ appeared to be in a train of annihilation, “ and unless a remedy is speedily applied, “ the class will be soon extinct. Indeed, I “ fear, that any remedy that could be pro- “ posed would, even now, come too late to be “ of any effect in the estates of Bengal, <i>for</i> “ <i>the licence, of 20 years, which has been left to</i> “ <i>the Zemindars of that province, will have</i> “ <i>given them the power, and they have never</i> “ <i>wanted the inclination, to extinguish the</i> “ <i>rights of this class, so that no remnants of</i> “ <i>them will be soon discoverable.*</i> </p>	<p> Concluding Remarks. Zemindary settlement. </p>
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* In like manner, the Commissioners of the Ceded and Con-
 quered Provinces, speaking of these persons, remark, “ the
 “ whole of this valuable class of landholders may be considered
 “ to be extinct in the lower provinces (Bengal, &c.) in conse-
 “ quence (they add) of the interpretation put on the title of
 “ general Zemindar, who was considered by the terms of the
 “ permanent settlement as the universal proprietor of the soil,

Concluding Remarks. Zemindary settlement.	<p>“ It is well known, (and even if it were “ questionable, the practice of the provinces “ which have lately fallen under our domi- “ nion, would set the doubt at rest,) that the “ <i>cultivating Zemindars were by a custom more</i> “ <i>ancient than all law, entitled to a certain share</i> “ <i>of the produce of these lands</i> ; and the rest, “ whether collected by Pergunnah Zemindars, “ or by the officers of government, was collect- “ ed as the share of the Circar” (government).</p>
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The village Zemindars, or village proprietors, are of the same description as the persons denominated Maliks by the collector of Shahabad, (*p. 366, &c.*), and from the account given of these proprietors in sundry official documents, I can have no doubt that landed property formerly existed in the north of India in as perfect a state, as will be described in the 2d chapter of landed tenures in the south ; and that Maliks and village Zemindars, (to say nothing of other Ryots,) were actual proprietors of estates, reduced by Mussulman exactions to become cultivators of their own lands, which they and their descendants, from strong attachment to their ancient patrimony, could never persuade themselves to abandon. These rights, by far

“ and the fountain from which alone any other person could
 “ derive a property.”—Beng. Rev. Sel. Vol. I. p. 361, 371.

the most important of any, were wholly neglected in the arrangements for the permanent settlement; and for this oversight, as Lord Hastings observes, it may now be very difficult to propose a remedy.

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Of the village Zemindars it may be added, that they seem chiefly to have been brought under the notice of the Bengal servants, after our acquisition of the Ceded and Conquered Provinces, where they were found to exist in great numbers, but ousted and neglected; and where from just attention to their rights on the part of our collectors, and the Board of Commissioners, they have been since restored to their properties, to the exclusion of farmers, and Tehsildary contractors, with whom the first settlements in that country were made.

Another description of landed proprietors was also discovered in these provinces, called Putteedars. These are *joint* proprietors of villages or estates, with equally indisputable rights to this their *common* or *partnership* property; and which will be more fully explained, and discussed, in the second chapter.

But the entire neglect of this class of the native inhabitants on the introduction of the permanent settlement, is the more to be regretted, as whatever may have been our want of information regarding them in Bengal pro-

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per, it is clear, that on settling the province of Benares, the situation of both village Zemindars and Putteedars might have been distinctly traced. They were found to exist in great numbers in Benares, with a right of property in the lands they occupied, very different from that which was supposed to attach to the persons called Zemindars in Bengal; a right which it is admitted they could dispose of by sale or gift to others, and which consequently embarrassed the Resident in his arrangement of the permanent settlement with the greater Zemindars; "many points in the code of regulations scarcely reconcilable with such a tenure being left to be referred to ancient local usages, and the records of the Canongoe's office."* The only reason that can be conceived for thus overlooking the rights of this most important class of the native community, is the prevailing notion at this time (1793 and 1795,) of the Company's sovereign proprietary right to all the lands of their dominions; whence these real proprietors were considered as nothing better than Mocuddums or Potails of villages; and as such handed over without further consideration, to the superior Zemindars, with whom the permanent settlement was effected.

* Fifth Rep. p. 47. and Reg. II. of 1795.

<p>The advocates of this system have already contended, and will no doubt repeat the argument, that the Zemindary settlement, at least, in Bengal, has produced the most beneficial effects ; and that the proof of it lies—first, in the more certain and regular realization of the revenue—and next, in the increased cultivation and wealth of the provinces. That these results may be experienced of late years in Bengal, I mean not to deny ; but I cannot in any respect ascribe them to the permanent settlement : the operation of which hitherto has been one continued series of almost un-mixed evil. The advocates of the Zemindary settlement will not pretend that it has restored the beggared Zemindars of 1790, &c. to their estates ; or that their original dispossession was an act either of mercy to them, or creditable to the justice of the British government. Although the revenue be now more regularly and certainly collected, the advocates cannot deny the load of proofs contained in the printed papers at the India House of the excesses committed by Zemindars, commissioners of distraint, and others* to accomplish it ; and which has occasioned an acute and intelligent observer to describe the system, as transferring the miserable Ryots, “ like so</p>	<p>Concluding Remarks.</p> <p>Zemindary settlement.</p>
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 Zemindary settlement. "bondage of a class of persons proverbial
 "throughout India as oppressors and extor-
 "tioners ; I mean the Zemindars."* Neither
 can they deny the worst of all its reproaches,
 the enormous amount of the land tax—up-
 wards of fifty per cent. of the gross pro-
 duce of the soil—the grand source of oppres-

* Observations on the Law and Constitution of India, p. 163, published in 1825. The same author adds from personal observation of the condition of Ryots in Bengal — "The
 "abject slavery of the cultivating classes could only spring
 "from the necessity of absolute submission ; submission not
 "to the revered representative of an ancient family, but to the
 "upstart of the hour, the Bengal Baboo, the new Malik, the
 "the absolute lord of the soil, who has no feelings in common
 "with the people, whom he fancied he had purchased with his
 "estate ; whose knowledge of the regulations told him he
 "could, not only without violation, but with all due conformity
 "to the words (not indeed to the intent) of them, destroy the
 "happiness of his slave for ever, by banishing him from the
 "village of his birth, the companions of his youth, the associ-
 "ates of his manhood, the support of his old age. Those
 "ephemeral lords of English creation were not indeed vested
 "with the power of life and death, not with the power of tor-
 "menting the body, but the happiness of the people was placed
 "entirely at their mercy, and their minds were subdued. In-
 "stead of the manly spirit of former times, which a very small
 "portion of independence will nourish, the native of Bengal
 "knows now (1825) that even the privilege of residing in his
 "native village he owes to his subjection alone." — Obs. &c.
 p. 205.

sion and confusion, and to which every thing was sacrificed ; nor the entire neglect, if not violation of the rights and privileges, of the minor occupants—the real proprietors—of estates by a hasty transference to others of what belonged not to us to bestow.

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As to the symptoms of encreased wealth, and extended cultivation, in the Bengal provinces, it would be quite surprizing were it now otherwise. If we reflect on the vast increase of the external trade of Bengal, since 1813 ;* and consequently of the natural productions of the country to supply foreign demand, we can be at no loss to account for the improvements, which its advocates insist upon. I am one, who always anticipated these results from the opening of the trade ; and if, with the prospects of future benefit to be derived from a still freer commercial intercourse with Britain, we couple the advantages which will accrue to individuals from the possession of untaxed wastes, we may ultimately be led to pardon the difficulties and apprehensions, which the appropriation of these wastes has hitherto occasioned. We may even excuse the inequalities which we now know to have occurred in the original

* *Vide Part I. p. 70, et seq.*

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assessment of estates, and rather be led to admire the dispensations of a gracious Providence which can thus, in mercy to erring mortals, extract good out of evil, and cause one of the greatest errors of the settlement at its first introduction to result at length in positive benefit to the community at large, by the augmentation, and diffusion of individual wealth, which without these errors, would not have been realized.

But in the accounts given of increased cultivation, we may reasonably presume that there is some exaggeration, and some mistake, even on the part of resident observers. In the first place some of the collectors represent the cultivation of their districts to be increased one third in the course of a few years. Now, for the sake of illustration, let us suppose this to be generally the case throughout Bengal, and the consequence, as represented, of the introduction of the permanent settlement; and not as I conceive of increased effective demand from the opening of the trade. What would be the result? It is not even pretended that the population has increased in the same ratio, either in wealth, or numbers. The great mass indeed—the Ryots—are uniformly admitted to be in the same state of wretchedness as ever; and effective

demand for produce being consequently stationary, or nearly so, the quantity of produce now represented by three, would be, of no more, or little more, exchangeable value than the quantity before represented by two. The only advantage, therefore, would be that a starving Ryot, here and there, might chance to get a little more in quantity to his own share, if there should happen to be also enough to satisfy the rapacity of his Zemindar.

But in Bengal of late years, and in the Ceded and Conquered provinces, vast tracts of land have been discovered to be secretly held by individuals, of which nothing was known at the formation of the permanent settlement. These, in late reports, are called *Toufer*, or *Towfeer*, meaning increase or excess, that is, lands held and cultivated by individuals unknown to the assessors, or fraudulently excluded from the Canongoes' and Putwarics' registers. In the before quoted minute of Lord Moira on the revenue administration in Bengal, 21st September, 1815,* there is a circumstantial account of these *Toufer*, or *Towfeer*, lands, the extent of which, he says, is incalculable; extensive tracts being daily discover-

* Vide Beng. Rev. Sel. Vol. I. p. 166.

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ed, even to whole villages, unknown to, or omitted from, the village records. Lord Moira, therefore, does not consider the supposed improvement in Bengal to be at all dependant on the permanency of our settlements, but to have arisen as much from the discovery of Towfer land, as from wastes since cultivated.

It is moreover known from various authorities on this subject, that great disappointment (a common and natural result every where) has been experienced in Bengal from the cultivation of wastes ; the produce has in many instances not compensated for the expence of clearing these lands ; and great losses have been sustained. The advantages and disadvantages of these attempts may, therefore, as regards the people generally, be thought to balance each other. At the same time many of the Zemindars are admitted to be wealthy. This may be accounted for, in some degree at least, by the easy rate at which their estates were originally purchased ; by a successful cultivation of wastes ; or by the discovery, and subsequent derivation of rent, from Towfer lands, altogether unknown to the public records at the time of fixing the permanent assessment.

All this may be, and is, admitted ; but it is at the same time clearly proved, in several

authentic documents now in print, that much of the wealth of these new proprietors has been drained from the unhappy Ryots by the most extortionate exactions;* and which an European collector, whose means of vigilance and superintendence are altogether unequal to the extent of his jurisdiction, neither can, nor ever will be able, even with the aid of courts of justice, effectually to controul.

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As to the facility and regularity with which the revenues are alleged to be collected under the permanent settlement, whatever may be the case now, it must be recollected that this has not been so throughout the period. The present race of Zemindars may very probably sit on their estates more easy than their predecessors. Their incomes from the causes above assigned being greatly improved, their means of discharging a fixed Jumma became proportionably increased. But for the first ten or fifteen years after the introduction of the system, we must not forget that arrears of revenue had accumulated to such a degree as to occasion the sale of one half of the lands of the lower provinces to provide for their discharge, (*vide p. 365 and, 561*). We have ano-

* In Mr. Shore's time (1789) Zemindars were admitted to be "universally poor." Vide 5th Report, App. p. 182.

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ther official document in the 5th Report (Appendix, p. 938.) in which it appears that in the year 1799 alone, that is, ten years after the introduction of the decennial settlement, lands were sold in every province, the Jumma of which amounted to 777,967 rupees, and only fetched at the sales 654,215 rupees. We have here again the remarkable fact that after ten years' operation of this famed system, land in Bengal was not worth, in public estimation, one year's purchase of the amount of our "moderate assessment."

Lord Cornwallis would, if he could, have imposed a really "moderate Jumma," on these estates in the first instance; in the expectation that any future increased demands of the state might be supplied from other sources of taxation through the increased wealth of the community. The one is so natural a consequence of the other, that the disappointment of these expectations can only be ascribed to an originally heavy assessment, which the indispensable wants of government required to be levied from the country; and which, instead of guarding the Ryots, as was also intended, against oppression by the Zemindars, made them over *en masse*, to the vexations, and exactions, of hard-hearted task-masters, against which laws and

<p>regulations were altogether impotent. If therefore, through the further removal of commercial restraints at the expiration of the existing charter, a fresh stimulus be given to the cultivation of untaxed wastes, or to the employment of additional capital on lightly taxed, or favourably situated, lands, the Zemindary settlement, in spite of all its original errors and failures, will yet be found to yield advantages which, under either of the other systems, may be looked for in vain ; and the Court of Directors will have less cause to regret the limit, which this settlement apparently places on their financial resources, or the loss they are apprehensive of sustaining from the gradual depreciation of money ; for, with the encrease of individual wealth, the sources of public supply are obvious ; whilst every new tax will be paid in the currency in which it may be rated.</p>	<p>Concluding Remarks.</p> <p>Zemindary settlement.</p>
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In respect to the Court's apprehension of, injury from the gradual depreciation of money in India, I suspect the subject has not been considered by them, with their usual acute attention to passing events. Contrary to the opinion of Montesquieu, and of other writers on India,—who believed the thing impossible — we have of late years seen large quantities of specie imported *from* India into Europe ;

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and if the commercial intercourse between the two countries be in future rendered perfectly free, there can be no earthly reason why gold and silver should be of less value in our eastern possessions than in other parts of the world holding free communication with each other. Notwithstanding the great supplies of specie which have been poured into India, through the medium of European and American commerce, the value of money there, has not undergone a visible change. It has been hitherto absorbed by the thousand channels through which it is distributed into the interior, and to the extremities, of Asia; by the habit of hoarding; and the still more prevalent habit among Asiatics of manufacturing large portions into ornaments, commonly called Joys, for the female part of the community. If then we may judge from the money prices of grain and other commodities, and the wages of labour, which have undergone no change since the establishment of the British government in India, we may conclude that the value of money has throughout this period been equally steady. At all events it need not be doubted, that under a system of free trade its level of value in India will always be maintained with that of every other commercial country.

Of the Ryotwar settlement a summary description is stated to have been given by a member of the government of Madras in 1823; and has been copied into a late work of Mr. Tucker, now a Director of the East India Company, who formerly filled situations in Bengal that gave him an opportunity of practically forming opinions, which the subjoined extract is merely brought forward to corroborate. The extract as given by Mr. Tucker is as follows: "To convey to the mind of an English reader even a slight impression of the nature, operation, and results, of the Ryotwar system of revenue, connected with the judicial arrangements of 1816, must be a matter of some difficulty. Let him, in the first place, imagine the whole landed interest—that is, all the landlords of Great Britain, and even the capital farmers, at once swept away from off the face of the earth; let him imagine a cess, or rent, fixed on every field in the kingdom, seldom under, generally above, its means of payment; let him imagine the land so assessed lotted out to the villagers, according to the number of their cattle and ploughs, to the extent of forty or fifty acres each. Let him imagine the revenue rated as above, leviable through the agency of

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“ 100,000 revenue officers, collected or re-
 “ mitted, at their discretion, according to
 “ their idea of the occupant's means of pay-
 “ ing, whether from the produce of his land,
 “ or his separate property. And in order to
 “ encourage every man to act as a spy on his
 “ neighbour, and report his means of paying,
 “ that he may eventually save himself from
 “ extra demand ; let him imagine all the cul-
 “ tivators of a village liable at all times to a
 “ separate demand, in order to make up for
 “ the failure of one or more individuals of
 “ their parish. Let him imagine collectors to
 “ every county, acting under the orders of a
 “ board, on the avowed principle of destroying
 “ all competition for labour by a general
 “ equalization of assessment ; seizing and
 “ sending back runaways to each other. And
 “ lastly let him imagine the collector the sole
 “ magistrate, or justice of the peace of the
 “ county, through the medium and instru-
 “ mentality of whom alone any criminal com-
 “ plaint of personal grievance suffered by the
 “ subject can reach the superior courts. Let
 “ him imagine, at the same time, every sub-
 “ ordinate officer, employed in the collection
 “ of the land revenue to be a police officer,
 “ vested with the power to fine, confine, put
 “ in the stocks, and flog, any inhabitant

<p>“ within his range, on any charge, without “ oath of the accuser, or sworn recorded evi- “ dence in the case. If the reader can bring “ his mind to contemplate such a course, he “ may then form some judgment of the civil “ administration in progress of re-introduction “ into the territories under the presidency of “ Madras, containing 125,000 square miles, “ and a population of twelve millions.”</p>	<p>Concluding Remarks. Ryotwar settlement.</p>
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Although this picture may be thought highly coloured, it is not exaggerated. It describes the system, with its powers, such as it really is; and, however well administered it may be in the hands of some extraordinary collector, still its being so peculiarly open to boundless abuse is a sufficient warrant of the evils it will always engender under ordinary management. In a very able minute by the Revenue Board at Madras the Ryotwar system is condemned in no less forcible terms; whilst the reports, even of its advocates, cannot divest it of the character of inquisitorial interference; of great intricacy; of forcing Ryots to cultivate particular lands, and the arbitrary seizure of the persons of those who abscond, whether from misfortune or oppression; of a land tax which avowedly absorbs the whole net produce, without any remissions for ordinary failures and calamities; and of the responsibility of

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good for defaulting Ryots; than all of which nothing can be more fatal to the progress of human prosperity.

The opinions of the Court of Directors in favour of the Ryotwar system, seem to have been mainly influenced by the natural attachment to it of its second father, and patron, the late Sir Thomas Munro; but we are informed by the Madras government, that in 1814 Col. Munro, among the eminent collectors of the establishment, was the only one who retained his former sentiments—the opinions, they add, of Mr. Thackeray, the next ablest and most strenuous advocate of the Ryotwar system, having lately undergone a change. We have seen, in a former part of this treatise, that Mr. Ravenshaw formerly advocated this system in South Arcot. Whether his opinions are changed, or confirmed, does not appear; but it is quite clear that at this time the opinions of the ablest servants on the Madras establishment, including the Revenue Board, were decidedly adverse to its adoption after long and attentive observation of its effects; whilst the Madras Government, in an admirable and luminous review of the systems then under discussion, passed the following judgment on the Ryotwar—a judgment formed and adopted upon long experience, and so ably expressed,

that it would be wrong to withhold it from the present consideration of this important question.

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The remarks of the Madras government refer chiefly to Col. Munro's plan for a permanent Ryotwar arrangement*—by far the least objectionable of those submitted by him for adoption—and are as follows :—“ The first objection to such a system is its impracticability. “ Col. Munro does indeed propose to grant a “ remission generally of 25, and in particular “ cases of 33, per cent. on the survey assessment ; but the exigencies of government put “ such a remission entirely out of the question. “ The success of that, or of any other system, “ would, no doubt, be materially promoted by “ a remission ; for it is vain to disguise the “ truth, that the prosperity of the country is “ seriously depressed by the public burthens. “ The assessment is heavier than the country “ can bear without injury. It has hitherto, “ been exacted by resorting to all the expedients within the reach of the revenue officers ; it cannot be permanently secured, “ unless the proportion which it bears to the “ produce of the country be diminished ; and

* *Vide p. 487.*

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“ this is the grand effect which it is hoped a
“ permanent settlement may be so contrived
“ as to produce without any large remission
“ of the amount of revenue at present collected.
“ But beneficial as its effects would certainly
“ be, the proposed remission is too large to be
“ made; and we have the testimony of Col.
“ Munro himself, and of every other authority,
“ that without it the proposed system could
“ not be carried into effect.

“ The Ryots will not voluntarily engage to
“ cultivate more land, and pay more rent, as
“ they were formerly compelled to do, than
“ suit their convenience and interest. While
“ they are allowed to enjoy the emancipation
“ which the administration of equal laws has
“ conferred upon them, they will enter into no
“ settlement not involving a considerable re-
“ mission of the present amount of revenue.
“ In expressing this opinion we would not be
“ understood to say, that where the survey as-
“ sessment has been introduced, it is univer-
“ sally oppressive, but that it is so in the ag-
“ gregate; and that the whole amount of it,
“ or indeed the same amount even as hereto-
“ fore could not be collected by Ryotwar
“ management without the same compulsive
“ means as were formerly employed. Col.
“ Munro, in his report of the 25th of August,

“ 1805, states, that if the Ryots were freed
 “ from every species of restraint, they would
 “ probably throw up one-fourth part of the
 “ land under cultivation, from inability to cul-
 “ tivate it properly. Since the date of that
 “ report, the Ryots have been freed from every
 “ species of restraint, so that under a Ryotwar
 “ system, whether annual or permanent, there
 “ would, according to the judgment formed by
 “ Col. Munro, be a reduction of one-fourth
 “ part of the revenue.

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• “ The case was different as long as the Ryots
 “ were held in bondage by the collector, and
 “ all the energies of government were directed
 “ to the one object of exacting from the country
 “ the largest amount of revenue which it could
 “ afford to pay. The Ryots were then com-
 “ pelled, as Col. Munro's report above referred
 “ to shews, to rent land exceeding by one-
 “ fourth part the extent of what they were ca-
 “ pable of cultivating to their own advantage.
 “ But of the two evils, one or other of which
 “ is essential to the successful re-establish-
 “ ment of the Ryotwar system, it is presumed
 “ that it would be accounted the smaller, that
 “ a large remission of revenue should be made,
 “ rather than that the thralldom from which
 “ the Ryots have been emancipated by the
 “ Courts of Justice should be again exercised

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“ over them. If that system must be restored,
“ the alternative will be between an immedi-
“ ate,* though not a permanent reduction of
“ revenue, and the use of compulsory means
“ to collect the present revenue without re-
“ duction.

“ But even if a Ryotwar settlement had
“ been practicable, without a reduction of re-
“ venue ill suited to the exigencies of the
“ government, and without the former system
“ of complete constraint upon the labour and
“ locality of the Ryots, still the inquisitorial
“ interference which it requires the revenue
“ officers of government to exercise over the
“ property of the Ryots in the soil, and every
“ thing relating to the management of their
“ property, must have rendered it a perpetual
“ engine of fraud and oppression. It is pro-
“ posed that the Tehsildar should every year
“ ascertain what quantity of each Ryot's farm
“ is actually occupied; that if the Ryot in-
“ crease or diminish his cultivation, he should
“ require him to throw up or occupy propor-
“ tionate quantities of good and of bad land;
“ and that the distribution of water, of * tuc-

* Tuccavy — advance of money to Ryots for cultivation of their lands, when their own means are wanting.

“ cavy, and of occasional remissions of revenue, and the repair of tanks, wells, &c., should not merely in their general scale, but in the most minute particulars, be regulated under the orders of the collector, and of course, in the first instance, by his native servants. If the primary object of a permanent settlement be to give the people the management of their own affairs, from the belief that their affairs will be infinitely better managed by themselves than by public officers, how little would that object be attained under such a system! How entirely would all management still remain in those hands from which it was meant to transfer it. It is singular that under a system professedly designed to protect the rights and interests of landed proprietors, they are to forfeit all property in any land which through general or peculiar calamity, or indolence, or mismanagement, they may any year fail to cultivate, and their property in it is, on every such occurrence, to escheat to the government: assuredly a more violent encroachment on landed property, where it really exists, than ever was attempted under any other system: but independently of the evil of this giving and taking of the land, the mode of effecting it leaves the landed

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“ proprietor (as he is nevertheless esteemed)
“ entirely at the mercy of the very superintend-
“ ants from whose interference it was proposed
“ to extricate him.

“ He is not secure against a fraudulent mea-
“ surement or estimation of the land he quits,
“ or the land he occupies : nay, if to escape
“ from this mode of oppression, he resolves
“ not to alter his limits, the current business
“ of agriculture, the means of irrigation, the
“ distribution of tuccavy, or of an abatement
“ of rent on account of calamity, all must be
“ regulated by men who have no interest in
“ his prosperity, no sympathy with his feel-
“ ings. Surely it were better that confidence
“ should be reposed where self-interest affords
“ a security against its being abused, and that
“ the people should be left to improve the
“ country in their own way, without the in-
“ cumbrance of useless and ill-judged aid from
“ public officers, and without the dread of
“ their oppression and rapacity. At any rate,
“ we own that the Ryotwar system proposed
“ by Col. Munro seems to us in no respect to
“ deserve the name of a permanent settle-
“ ment of the land, revenue, but on the con-
“ trary, to leave land revenue, and landed
“ property, as unsettled as ever, and the people
“ liable to all that prying, meddling interfer-

“ence of public officers under which no private concerns can prosper.”

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In the despatches of the Court of Directors to their governments abroad, anxiety is uniformly expressed, lest their right to participate, according to usage, in the annual produce of the lands, should be either limited or infringed. From the commencement of the present century, more especially, it has constituted their main objection to the further extension of the Zemindary settlement. Looking, as they naturally do, to the land revenues of India as the only source whence the public exigencies can be supplied, they have always dreaded a fixed Jumma in perpetuity, as debarring them from the means of increased supply, in the event of future exigencies requiring it. ‘The Ryotwar system has accordingly been preferred,’ because in fact, no bounds are unalterably affixed to the amount of the land-tax ; and because (as they say) it provides for their moderate participation with the proprietors at stated intervals in the growing improvement, or extended cultivation, of the country.

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In one of the ablest of their printed letters, viz. 15th January, 1812, this question is discussed at some length. The principle laid down, but brought forward for discussion

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only, is that "government reserving to itself
 " the right of raising the assessment on the
 " land in proportion to the growing wealth of
 " the proprietors, and its own increasing
 " wants, would not be found either very ex-
 " ceptionable in principle, or difficult in prac-
 " tice." The Court at the same time admit
 that a tax thus imposed, which should be
 proportioned to the *annual* produce of the
 soil, or even vary with every variation of rent,
 would be fatal to improvement. Their view
 is to fix an assessment on the lands, accord-
 ing to a general survey, and valuation, for a
 certain number of years; at the end of which
 the settlement might be renewed, subject to
 alterations, or increase, either to regulate in-
 equalities, or to recruit the funds of govern-
 ment, should they be found inadequate to
 the supply of public exigencies. But what
 is most remarkable in this letter is, that sun-
 dry passages are quoted from the *Wealth of
 Nations*, Book V. Chap. II. in support of this
 mode of taxation. Many persons, acquainted
 with the principles of Dr. Adam Smith, would
 as soon expect to see his ashes rise into life,
 as to find him the supporter of Indian re-
 venue systems. In fact, every line of his
 celebrated work is at variance with the prin-
 ciples on which our Indian systems are based.

No plainer proof can be desired, than by comparing them with Dr. Smith's four maxims of taxation, with which the part of the chapter here quoted opens; or with his further position that a variable land-tax, such as here proposed by the Court, is the greatest of all discouragement to the improvement of land.

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"The landlord (he adds) would certainly be
"less disposed to improve, when the sovereign
"who contributes nothing to the expense was
"to share in the profit of the improvement."

The fact, however, is, that Dr. Smith, in the chapter referred to, is not reasoning upon a system wherein the sovereign absorbs the whole rent of land in the shape of a tax, and employs thousands of myrmidons to collect it, who scramble for the remainder of the produce with the actual cultivators; but he is describing a system of taxation analogous to that which prevailed, or may still prevail, among the small landholders in the Venetian territory; where lands let on leases by *proprietors to farmers are taxed at one-tenth of the rent*; whilst some abatement of this one-tenth was granted to proprietors, who cultivated their own estate; and, in this latter case, the rent was valued according to an equitable arbitration of neighbouring farmers and landlords. But one-tenth of a landlord's rent is widely

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different, from 50 to 80 per cent. of the gross produce; and as all the leases were regularly recorded in register offices, with certain checks and penalties against fraudulent entries, the process was sufficiently easy of execution in a small territory like Venice; and had no one point of resemblance with the insurmountable difficulties, and grasping exactions, of a Ryotwar settlement.

Of Ryotwar settlements, indeed, it should always be kept in mind, that in the hands of its ablest advocate and patron, Sir Thomas Munro, and according to his own account of its formation, the result can only be deemed a complete failure.* To minds not biased by

* It is worthy of remark in this place that Colonel Munro derived his knowledge of Ryotwar surveying and assessment from Colonel Read, under whom he served as an assistant, when Colonel Read was appointed, in 1792, to be collector of the Baramahl district. Colonel Read having adopted it in Baramahl, may be considered the father of the system. After several years' experience of its practical operation, he writes of it as follows, in a letter to his assistants, dated 10th April, 1797. "After having laid the whole (a voluminous detail of "theoretical accounts) before the revenue board, I shall confess that the affairs of such an extensive country cannot be "managed in such detail for any length of time. I shall expose "the impolicy and folly of government condescending to sup- "plant, by a parsimonious system, the farmer and the mer- "chant," &c. In a subsequent letter on the same subject,

partiality to names, or to systems, it is almost
ludicrous to read the account given of mea-

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12th April, 1798, Colonel Read observes, "The process is no
"doubt curious, and a proof of what may be done by the
"extraordinary means in the power of India collectors; but
"the difficulty of performing it likewise proves the machine
"employed in conducting the business of revenue to be too
"complicated and unwieldy for the purpose. It always has
"been so, and of consequence always getting out of order,
"unless when directed by uncommon vigilance and attention.
"We have thought we could mend it, and in some respects
"succeeded; but in having refined upon the old system, we
"have added more wheels, rendered it more complicated, and
"of course more unfit for carrying on the various branches of
"revenue economy.

"The radical defect in it appears to be our *over-rated*
"assessment, which augments the public and reduces the
"private property in the soil to such a degree as to involve the
"necessity of ousting all between government and the culti-
"vators, and to make their concerns the object of its attention;
"that is the principal source of objection, as it impedes agri-
"culture and obstructs the ordinary course of justice.

"The nature of our assessment requires the adapting it to
"different descriptions of inhabitants, to particular kinds of
"culture, and to certain times of the year. The qualifying it
"generally, as I propose, may appear to be easy, but it is
"obvious, on reflection, that the doing it properly would often
"require *our presence where we cannot be, and a knowledge*
"of facts we can never attain. Potails and other farmers
"can determine the actual value of the land with tolerable
"exactness: but *they never will do that for us*, or report the
"occupancy of it. Our next dependance is on our own
"Muttasaddies (accountants), but, self-interested, they will

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asuring, and re-measuring, of assessing, re-assessing, and classifying lands; of watching and inspecting crops; of the time, labour, and enormous expence, of a Ryotwar survey; and to find, after all, the whole so little worthy of trust that the revenue was ultimately settled by estimate; or to use Sir Thomas Munro's own words, according to "what was *"THOUGHT to be a fair assessment"* in reference to former years' collections.

But if revenue, or Jummas, are ultimately to be fixed by estimate, or the power of "*thought,*" it may reasonably be asked, why waste years of time? why expend hundreds of thousands of Pagodas,* in useless prepara-

"generally either favour the Ryots and cheat government, or, pretending zeal for the service, impose on both."

"I have brought these matters forward again to your consideration, in case you should have any thing new to offer as the means of a permanent settlement, and more liberal policy than the present."—Madras Rev. Sel. Vol. I. p. 603.

This is a remarkable judgment passed on the Ryotwar system by a public officer of high respectability and talent, who having originally fathered the system, might naturally be supposed to have his partialities awakened in its favour, had he seen in it wherewithal to approve; but with a degree of candour and pure regard for the public welfare seldom manifested on such occasions, unreservedly develops its peculiar failings, after five or six years' personal experience of its effects.

* The survey of the ceded districts alone cost between eighty and ninety thousand Pagodas.

tory steps? “*Thought*,” aided by former years’ collections, and the “opinions of intelligent natives,” might surely estimate the Jumma of a district, just as well before, as after, the farce of a tedious, costly, and useless survey. There are, however, those who still contend that, on Sir Thomas Munro’s method, the actual resources of a country are, and always may be, precisely ascertained. My answer to this assertion is to be found in the analysis of the system already given, as well as of its worthy progenitor, the Tumar Jumma. Let us at all events not forget that when the new Ryotwar settlement was ordered to be adopted into the Madras territories generally, and Sir Thomas Munro, himself, appointed to superintend its introduction, surveys were again attempted, but ultimately abandoned, on proof of their absolute impracticability. On this occasion, Sir Thomas Munro, in his zeal to establish a favourite system, discovered that the want of a regular survey was no longer an obstruction, as the *village or Curnum’s accounts* would furnish the necessary information—accounts which, in his report of the 30th of September, 1802, he had declared, on his own experience and knowledge of them, to be “*always false*.”*

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* *Vide p. 476.*

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We have also the fiat of that able and experienced body, the Revenue Board at Madras, who pronounce " Ryotwar surveys and settlements to be altogether arbitrary ; to have, " in fact, no existence beyond the accounts " of the collector's Cutchery ;" and whilst professing to fix an equal and moderate tax on each field, to be in practice and operation an enormous oppression on the country.*

It may, in short, be said of Ryotwar settlements generally, that the principle and essence of the system are to exact from impoverished Ryots the utmost revenue they can possibly pay ; to follow up occasional improvements with either immediate or periodical participations, on the part of government ; and thus to preclude the possibility of a gradation of ranks growing up between the rulers of a country and its labouring cultivators and artizans, which in other countries has been found so essential to the well-being and permanent prosperity of the social body.

As society in India is now constituted, and must continue to be under the system proposed, it is obvious that the success of a Ryotwar settlement must altogether depend on European superintendence and vigilance ;

and it is equally obvious that this superintendence and vigilance must be in the inverse ratio of the extent of a collector's district. An European collector of 20,000 to 30,000 square miles of country, cannot be expected to superintend it, in all its extent, with the same efficiency which might, and probably would, be bestowed on a district only one-fourth as large, and thus to secure the confidence and satisfaction of its inhabitants. But it may be said this has been done in the Ceded districts under Sir Thomas Munro—Admitted. The people of India have, for so many ages, been accustomed to the greatest severities and extortions under former rulers, that an European collector of easy access, conciliating manners, mild and forbearing temper, with a vigorous mind and steady habits of business, patiently attentive to the representations and complaints of natives, and equally just to all according to the extent of his powers, may be quite certain of universal popularity in whatever part of India he may chance to be placed. Such a man was Sir Thomas Munro, in whose hands (I speak from personal knowledge of his character) measures of extreme difficulty and complication would succeed, which, with ninety-nine other persons out of an hundred, would be found im-

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practicable. Sir Thomas Munro had, moreover, a number of assistant collectors under him, whose personal superintendence over limited extents of country was of great service in promoting the success of his plan. He also brought the qualities abovementioned to the restoration of a country which, previous to our possession, had been reduced by Mussulman severities to an almost inconceivable state of wretchedness and distraction ; and where property had been so completely subverted, and its owners dispersed, that scarcely an individual, I believe, if we except Polygars and professed thieves, came forward to assert an independent claim.

To give effect, therefore, universally, to Ryotwar settlements, we must have

First—Principal collectors like Sir Thomas Munro everywhere.

Secondly—A sufficient number of subordinate collectors to admit of the country being divided into small circles for the personal superintendence of each. This would require a vast addition to the junior branches of the civil service ; whose chances of promotion to the higher stations, consequently of return to their native land, would be thereby greatly diminished.

Thirdly—Large native establishments would

likewise be necessary; whose habits, as society is now constituted, it might be as difficult as ever to restrain.

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But if these objections could be surmounted, others still remain.

First—It is difficult to conceive how a Ryotwary settlement, on Sir T. Munro's principles, could be introduced into districts occupied by village Zemindars, Maliks, Meerassadars, &c. now admitted to be "actual proprietors of the soil," without flagrant violation of these ancient rights.

Secondly — The table entered in *pages 306-7*, as the foundation of the Tumar Jumma, is calculated to prove the impossibility of *equally* adjusting an assessment which is to be rated at so much per Beegah. Considering the great varieties of soil, of seasons, of productive powers, of the means of irrigation, fluctuations in price, distance of markets, and changes in the culture of different articles, every assessment founded on a general survey and valuation of lands, particularly in India, must be unequal in the first instance; and the longer it continues the greater will be its inequality. In India, for example, a Ryot cannot adopt the European system of a rotation of crops. His lands might yield him in one year a valuable produce, which from change of seasons,

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fluctuation in the state of demand, or change in the article of culture, might not yield him half as much in the next. A tax, therefore, at so much per field, or per Beegah, must be ruinously oppressive when no remissions are allowed ; or if allowed, the remissions would require a vexatious annual scrutiny, which it would be impossible, where millions perhaps were claimants, for the officers of government satisfactorily to accomplish.

Lastly—The tendency of the system to perpetuate the present stationary condition of the people is, of itself, decisive of its true character ; fatal to the progress of improvement, and fully justifying the judgment passed on it by the Court of Directors in 1809, (*vide p. 531-2*) that “ it is more suited to an early and simple
“ state of society than to the condition of India
“ in modern times, and its true interest under
“ a fostering and enlightened government—
“ and that however well calculated to discover
“ the resources of a country, it is not to be
“ preferred for constant practice.”

<p>Of the Mouzawar or village Settlement, I shall merely add, that the Revenue Board at Madras, were obviously led to its adoption by a sincere desire to relieve the inhabitants from that wretched poverty, into which former financial systems had plunged them. The Board uniformly represented the government revenue or tax to be equal to 50, 60, or 70 per cent. of the gross produce of the lands. Under the pressure of this impost, they clearly saw that the poverty of the people was immovable; that the accumulation of stock, or capital, was impracticable; and that the improvement of the country, or extension of agriculture, were consequently hopeless. They represented the revenue to be in a state of decline, and to be collected everywhere from year to year, with increasing difficulty. They hoped, however, by fixing "rents" irrevocably on the cultivated lands, that a stimulus would be given to the cultivation of the attached untaxed wastes; and that as the country prospered, fresh sources of taxation would arise to supply augmentations, when required, to the public revenue.</p>	<p>Concluding Remarks.</p> <p>Mouzawar, or village, settlement.</p>
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But the Revenue Board at Madras were on this occasion, like Lord Cornwallis with the permanent settlement in Bengal, bound to exhibit a certain aggregate amount of revenue,

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without which they knew that their scheme would be rejected. Their avowed wish was to reduce the government assessment on the lands, from one half to one third of the gross produce; but the public exigencies would not admit of so great, or indeed of any sacrifice. The Board had no alternative, but to fix the assessment on cultivated lands, hoping that by the landholders being exempted from tax on improvements, they might in time secure, by means of their own industry, what government was not in a situation to confer on them as a boon. To provide, therefore, for the expectations of government, and the Court of Directors on this head, and to make sure at the same time of as large a revenue as they could from the cultivated lands, the real resources of which they had no other means of ascertaining, they run up a *Russed*, or increasing, *Jumma* throughout the period of the triennial lease, in the hope of attaining in the last year of the lease, what has been often, yet so delusively, termed the "standard assessment" of the lands, that is, the "rack rent" described in *pages 505 and 515* "When all was taken from "the people, that they were able to pay;" and this rack rent, or standard, was then to have been made perpetual, if approved by the Court of Directors. But the progress of the trien-

nial lease disappointed their hopes. The representations of collectors had misled them. The revenue was found to have been generally assessed at too high a rate ; and in fixing the decennial settlement, a reduction took place, but still too inconsiderable to realize the object and wishes of the Revenue Board, which were to leave a fair income to the proprietors of estates, so as to render them in time to come a really valuable and readily saleable property, consequently a perfect security at all times for the public revenue.

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The Jumna, therefore, of the decennial settlement must have been to the full as high, if not higher, than that which the Revenue Board had before described as being 50 or 60 per cent. of the gross produce of land ; and it is, therefore, not easy to conceive how stock and capital could have accumulated under the one system, which was effectually suppressed, under the same circumstances, in the other.* .

* In a minute by the Revenue Board of 26th Nov. 1818, treating of Trichinopoly, they advert to the decennial lease settlement in the following terms—" The annual balances have
" been great under the decennial lease rent. The instances
" of renters deriving any profit from the engagements have
" been few ; the instances in which great loss has been sus-
" tained have been numerous. *Many Meerassidars have lost*

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Through the ability and persevering investigations of the Madras servants, the existence of individual proprietary right in the provinces subject to that Presidency, was at this time clearly ascertained. Still, throughout the proceedings of this period, a lurking impression is perceptible of the old prejudice in favour of the Company's sovereign proprietary right. Although Meerassy rights were now universally acknowledged, and even admitted and maintained in sundry despatches from the Court of Directors, still the old Mussulman doctrine of sovereignty, and its attributes, was not wholly eradicated; and under this latent impression it is to be feared that lands were too often transferred to strangers, where Potails and Meerassadars refused to concur in the assessments; and likewise sold for arrears of revenue, without due regard to the rights of parties interested; and to whom the loss of this cherished property was a severer punishment than death itself. The Revenue Board have ex-

*“ their Meerassy land for ever ; a still greater number have
“ been impoverished in their circumstances, to a degree from
“ which it may take them a long time to recover. The de-
“ cennial rent cannot be said to have been voluntarily entered
“ into ; the amount of such engagements is not, therefore,
“ the amount of the just revenue,” &c. Mad. Rev. Sel.
Vol. III. p. 519.*

<p>plained, it is true, on this head, that when the Meerassadars rejected the terms proposed, and the villages were made over to foreign renters, the latter were only vested with such rights as belonged to government—with none extending to the infringement of Meerassy property;—but we cannot forget that “revenue” was always the main object of every financial scheme; that the renter in such cases would be supported in his operations by the power of the collector—often without regard to right or wrong—on the plea of securing the public revenue; whence it is impossible to conceive that foreign renters would not avail themselves of their official power to injure, or absorb, individual rights. There is, indeed, reason to apprehend that the injury and injustice inflicted on rightful landholders by these premature transfers, and sales, have been carried to as great an extent in the Madras, as in the Bengal, provinces. Disappointment to government, and poverty to Ryots, are not, therefore, the only evils to be ascribed to the over-assessment of our Eastern revenue systems; but a violation of private rights altogether incompatible with the ideas and principles of British justice; and which from the course too hastily pursued, and confirmed, is now perhaps placed beyond the possibility of redress.</p>	<p>Concluding Remarks.</p> <p>Mouzawar, or village, settlement.</p>
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The East India Company have now had possession of extensive territories in India for upwards of 60 years; during which time the exertions of their governments abroad have been unremitting to regulate the revenue systems in force on sound and equitable principles. Their affairs have been administered by men of distinguished ability, with all the advantages of local experience to guide their researches; and yet their official records attest, that to this hour there is not (I believe) a single district, or collectorship, throughout their immense empire, of the real resources of which they are accurately informed. The Court of Directors may be assured that it is the system itself, which is, and ever will be, irremediably adverse to equitable arrangements. It is so inquisitorial and vexatious in its nature, and all its consequences and effects; so open to innumerable abuses and oppressions; so perfectly incapable of efficient controul by laws or regulations which the usages, and condition, of the natives are so peculiarly calculated to contravene; that, until some change of system, or modification, takes place, the anxiety which the Court have so often, and so earnestly, expressed to promote the prosperity of their Eastern dominions, to guard the Ryots against oppression,

and to protect the rights and interests of all classes connected with the soil, will be but a waste of benevolent feeling. Settlements may be made for a term of years, and collectors be able, upright and vigilant; but as long as the present system continues, the subordinate officers *will* exercise a secret influence and malversations, against which protective or preventive enactments will never give the requisite security. Whatever advantages Government may concede in the Ryots' favor, individual extortioners will be sure to appropriate. If inspections into the concerns of individuals, such as Ryotwar settlements require, be admitted to be troublesome and vexatious, it is no answer to so important an objection to insist on their fitness, because the natives of India have been always accustomed to them; and because the same vexations take place under the permanent settlement. As well might we contend that tyranny is the best form of government, or slavery the happiest state of man, if usage is to be received as a sufficient apology. Where radical vices exist in the political constitution, it is the province of justice, as well as wisdom, to correct them.

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Concluding
Remarks.

The Court of Directors may also be assured that they are misled by interested, or erroneous, representations, when taught to believe that their subjects in India are—in the sense intended—a “poor, indolent and ignorant people,” only fit to be tutored, and conducted in leading strings. The natives of India are poor in circumstances, but not in mind. They are indolent from the hopelessness engendered by their wretched condition, not from natural disposition. They are ignorant, because that same condition removes them from the means of useful instruction, not from incapacity. There is, I repeat it, in the character of the natives of India, no natural deficiency; nothing to which the best maxims of government may not be applied with the best effects; no people on earth whose improvement would be more assured, if, for the inquisitorial systems now in force, the Court were to adopt and enforce as the basis of the future administration of the country, what cannot be better described than in their own words, viz. “that to provide the means of defence and protection is almost the sole duty of government; and that the wisest policy of the sovereign, is to allow his subjects to pursue their own interests

“ in their own way, and according to their
 “ own judgment.”* Concluding
Remarks.

* No one can peruse the ponderous volumes of India records I have so often referred to, in which many most important letters from the Court of Directors to their governments abroad are contained, without being forcibly struck with the ability of some of these compositions. They prove the whole of the Indian financial system, its principles, and its effects, to be minutely understood at the India House. But it is also calculated to excite no small wonder that so much ability, and constant desire to promote the good of India as is anxiously, and I believe sincerely, expressed in these letters—coupled with the distinguished talents of many of their servants abroad who had to carry the Court's orders into execution—should only have produced hitherto abortive schemes of improvement; and that every attempt to ameliorate the condition of the great mass of the community has ended in failure and disappointment. For so remarkable an effect there must be some powerful cause; and the only natural explanation that can be given of the phenomenon is, that the union of opposite interests,—of the political and commercial character,—in the same body, is constantly impelling the Court of Directors, and consequently their servants, in different directions. They have two incompatible objects in view; and in proportion as one is prosecuted with intense interest, it abates their means of promoting the other.

It is well known that the East India Company have no active circulating capital for the purposes of their trade. Ever since the acquisition of the Dewanny, they have been regularly supplied with funds for the purchase of their annual investments, both of India and China goods, from their revenue treasuries. This will be fully explained in a subsequent Part. We can only reason on the fact in this place. This trade, and

SECTION XX.

Other heads
of revenue.

Besides the land revenue of India, by far the most important, there are other sources

the various duties and occupations, public and private, connected with it, are the great source of their power and patronage in England; it is therefore no reflection on the present or any past body of Directors to call this a favoured branch of their concerns. As long as the Court of Directors in this country are thus furnished with the means of defraying a vast annual expenditure, without the necessity of attending to profit or loss, and always dreading the close of their trading charter as the termination of their existence, it is only consistent with the feelings of human nature that it should be a peculiar object of their regard. The evil in this case lies not so much with the men, as with the system which the legislature had enacted. Ever since the year 1765 to the present hour (as will be hereafter more fully proved), the orders of the Directors to their governments abroad have been most urgent and imperative to furnish them with investments to the utmost extent of their resources, even to the sending home of goods known to be attended with loss; but as this could not be done without a large revenue, as the debt abroad was also constantly increasing, the dread of defalcation in their Indian funds seems to have been a source to them of frequent agitation and alarm.

• In their political capacity they have had also immense expenses to provide for, both at home and abroad. This, too, is another source of patronage and power; and patronage and power are the only advantages of a Director's situation, for the small salary he receives cannot be an object of consideration

whence government derives no inconsiderable supplies. These are—

Other heads
of revenue.

First, the customs, mint, post-office, stamp duties, judicial fees and fines, and pilotage, &c. Of these the customs alone are important. They are stated, in the latest accounts presented to parliament, to yield for the three presidencies of Bengal, Madras, and

to men of independent fortunes. But here again large revenues are indispensable. What the Court of Directors thus anxiously covet, it is but natural for their servants abroad to follow up with correspondent diligence, as the surest road to preferment and favour. Increase of revenue, always misnamed "improvement," is therefore a constant object of universal pursuit. A general persuasion at the same time prevailing, however erroneous, that there are no other means of deriving a large revenue from India than by draining it out of the gross produce of land; that the system we have adopted is as old as existence; that however ill suited to all the rest of mankind, it is still the best possible system for such an anomalous race as native Indians; time, labour, zeal, distinguished talent, and the purest benevolence, have all been equally wasted in vain attempts to methodize, and reduce to just principles, what is utterly incapable of any other result than discomfiture and disgrace—excessive poverty to the payers of the tax, and excessive rigour and oppression in the measures necessary to realize it—and which drew forth those memorable remarks of the Court of Directors (*vide pp. 293 and 583*), when they affirmed that our Indian administration had been a degrading struggle throughout the country for rents and taxes; and that so far from being able to maintain the rights of the Ryots, we did not even know what they were.

(Other heads
of revenue.

Bombay, about one and a half million sterling ; but by far the greater part of this sum is received for customs in the interior provinces, and being therefore paid by native consumers, nine-tenths, or perhaps ninety-nine hundredths, of whom are of the agricultural class, is in fact a *pro tanto* addition to the land tax. The receipts from the other heads are comparatively trifling in amount ; whilst the stamp-duties and judicial fees and fines are complained of as vexatious in practice. But,

Secondly, there are other heads of revenue which cannot be so lightly passed over, and these are the salt, opium, and liquor monopolies.

SALT.

Of the salt monopoly I shall not repeat here all the severities, and excesses, with which it is charged. In my former publication (*Speeches*, p. 114) a letter is given relative to the salt manufacture, which may be referred to for details, by a gentleman, from ocular observation of occurrences on the spot. Though not an official document, it is authentic. In this place, however, I propose to confine myself to what may be found in public records, and writers of authority ; whence it

appears that in Bengal, salt is 'only allowed to be manufactured within a limited spot (to prevent smuggling) in the Sunderbunds.* The Zemindars, on whose estates the manufacture takes place, are allowed a compensation for the land so appropriated, but not allowed to manufacture the article for their own benefit. Neither can salt be imported from other places, except under "permits" from government, requiring its delivery into the public stores at a fixed price. It is in fact a strict monopoly. The people employed in the manufacture are called Molungees.

Other heads
of revenue.

After the Company had established a factory in Bengal, a Firman was obtained from the Moghul emperor, whereby the Company's trade, in "whatever goods and merchandize their agents might bring or carry, by land or by water, in the ports, quarters and borders of the provinces," was wholly exempted from the payment of duties.

This privilege, at first confined to exports and imports, was confirmed in treaties with successive Subahdars, by which all goods of whatever description bought or sold by the Company's servants, or their Gomastahs

* A district included within the Delta of the Ganges.

Other heads
of revenue.

(agents) were allowed to pass free. It was also stipulated that favour and encouragement should be shewn to Gomastahs having a Perwaneh or Dustuck (permit, passport, or warrant under seal) signed by the Governor, or by any of the chiefs of the English factories.

At this time it seems that the Company's servants, from the members of government downwards, chiefly depended on the profits arising out of this privileged trade for remuneration of their public services, in which salt was always the principal article.

This exemption from duties naturally threw the whole private trade of the country into the hands of the Company's servants and their Gomastahs ; and under cover of Dustucks or Perwanehs, which came at last to be issued by any body assuming English authority, even by private merchants out of the service, the greatest enormities appear in the public records of the period* to have been committed ;

* Verelst's View of Bengal, Chap. I. II. and IV. and Appendix. In Chapter IV., Mr. Verelst expresses himself on this head as follows :—" It appeared that an exemption from duties had thrown the whole trade of the country into the hands of the English. The country government was destroyed by the violence of their agents ; and individual tyranny succeeded to national arrangement. In the general confusion, all who were disposed to plunder assumed the

not only in the way of trade, but against Zemindars, Talookdars, Ryots, and others connected with the public revenue. Even the revolutions which occurred in Bengal from 1756 to 1765, the capture of Calcutta by Serage ul Dowlah, with the miseries of the black hole; his deposition; the elevation of Meer Jaffier in 1757; his deposition in 1760; the cruelties and murders of English agents and dependants by his successor Meer Cossim; the war which ended in his deposition, and the restoration of Meer Jaffier in 1764, were all very much connected with the iniquitous practices and excesses of these traders, and their Gomastahs. To such a pitch had these abuses been carried, that the Court of Directors, in their letters to Bengal in 1764 and 1765, (Verelst's Appendix, p. 127, 128) condemn the conduct of their servants in the most unqualified terms. They say "that an unbounded

" authority of our name, usurped the seats of justice, and
 " carried on what they called a trade by violence and oppres-
 " sion. The Nabob's officers either fled before them, or,
 " joining the invader, divided the spoil. The barrier of the
 " country government once broken down, it became impossible
 " to stop the inundation. Mahomedans, Portuguese, and
 " Armenians alike, nay, every illiterate mariner who could
 " escape from a ship, erected our flag, and acted as lord of the
 " district around him."

Other heads
of revenue.

“thirst after riches seems to have possessed the
“whole body of our servants, to that degree
“that they have lost all sight of justice to the
“country government, and of their duty to the
“Company;” and they look to the then expected arrival of Lord Clive and the Select Committee in Calcutta “to remedy these evils
“—to restore (as they add) our reputation
“among the country powers, and convince
“them of our abhorrence of such oppression
“and rapaciousness.”

In these letters, this trade is denominated the “inland trade in salt, betel nut, and tobacco;” and avowedly carried on, free of duties, for the benefit of the Company’s servants. Salt, however, was always the principal article. But the Court of Directors peremptorily ordered the whole trade to be discontinued, and a formal renunciation of this right to be transmitted to the Nabob, in consequence of a clause conceding it being inserted in the treaty with him of 1763,* which the Court of Directors highly disapproved, and

* The article here alluded to is the third of the treaty with Meer Jaffer, 10th July, 1763; an exception is made in regard to salt, the principal article in this inland trade, and which was subjected to the trifling duty of $2\frac{1}{2}$ per cent. on the Hoogley price.

directed that part of the treaty to be annulled. They also required private privileged merchants, with their agents, to be recalled to the Presidency; and positively forbade their residence, in future, in the interior.

Other heads
of revenue.

In 1765, Lord Clive's government conceived themselves instructed by the Court of Directors to regulate this trade in such a way as should admit of its being carried on for the benefit of the Company's servants; but under such restrictions as should prevent the recurrence of abuse.

All private agents were accordingly recalled from the interior. A society was formed for the exclusive purchase, and sale, of salt, &c. at certain specified markets; their affairs to be managed by a committee, and the shares of the society being distributed among the Company's servants according to their respective rank.

The selling price of salt was fixed, at the authorized markets, at 15 per cent below the average price of twenty preceding years.

A duty equal to 35 per cent was at the same time fixed on salt for the benefit of the Company; which in 1765 amounted to £120,000,* and for which the Committee of the society were held answerable.

* Verelst's View of Bengal, p. 114.

Other heads
of revenue.

In 1766 this plan was modified on the suggestions of Lord Clive; and it was then resolved that salt should only be sold by the society at Calcutta, and at a price not exceeding 2 Rupees per Maund.* The retail of the commodity throughout the interior was now wholly left to native merchants; those of Calcutta being only allowed to purchase certain quantities, and the prices, as before, fixed at all the authorized inland markets, subject to a heavy penalty if these rates should ever be exceeded by the native dealers.

The duty payable to the Company was now raised to £50 per cent; so that the revenue from this head for 1766 is stated at £160,000, or about thirteen lacs of Rupees.†

The Court of Directors, however, disapproved of the plan of the society; so that it was finally abolished on the 1st of September, 1757, with one year's grace to enable the society to wind up their concerns. In lieu of the profits on this trade, a commission of 2½ per cent on the revenues, amounting to £63,000 per annum, was distributed among the servants; but, as Mr. Verelst observes,

* A Bazar Maund = 82 lbs. Av.

† Lord Clive's Minute, 3d September, 1766. Verelst's Appendix, p. 251.

“ when the general restraints of inland trade
 “ was no longer supported by the private in- Other heads
of revenue.
 “ terest and authority of the council, Europe-
 “ ans largely engaged under the names of their
 “ black agents, and the profits of this com-
 “ merce were added to the public allowance.”

We learn further from Mr. Verelst, that previous to the establishment of the society, or from 1760 to 1765, the price of salt in Calcutta was 100 Arcot Rupees, to 170 Rupees per 100 Maunds. On the other hand it is stated in Mr. Tucker's late “ Review,” that under the present monopoly the price of salt was raised in the March sale of 1822, to 437 Rupees per 100 Maunds, and to 593 Rupees in the May sale of the same year.

The Society of Trade being, as above mentioned, finally abolished in September 1768, the manufacture was thrown open to private merchants and Zemindars, but under restrictions intended to prevent a monopoly of the article, and oppression of the manufacturers.

In 1772, it was determined, 1st, That “ the
 “ salt in every part of the province should be
 “ on the same footing. 2d, That the salt
 “ should be made by the Company. 3d, That

* Tucker's Review, p. 53. Mr. Tucker states at the same time the average of 1821-22 together to be 358 Rupees.

Other heads
of revenue.

“ the Collaries, or manufactories, in each district should be let in farm for five years.” The farmers were to deliver the salt at a stipulated price ; which was then dealt out at another fixed price to the native conductors of the inland trade.

In 1777, the practice of farming continued : but the salt produced was left to the farmer’s disposal.

A new system was introduced in September 1780, “ for the provision of salt by agency ; “ under which all the salt of the provinces “ was to be manufactured for the Company, “ and sold for ready money at *moderate* fixed “ rates, to be ascertained and published at “ the beginning of every season by Govern- “ ment.” The European agents employed to superintend the manufacture, were allowed a commission of 10 per cent on the profit realized to the Company under their management. This commission seems afterwards to have been reduced to 3, and then to 2½ per cent. A comptroller, with assistants, superintended the whole department, subject to the orders of the Revenue Board at Calcutta. The farming system continued till 1786-7 ; when another change took place, by which the salt manufactured was disposed of at public auction.

On the introduction of Lord Cornwallis's permanent arrangements in 1793, the salt department was transferred from the superintendence of the Board of Revenue to that of the Board of Trade. In consequence of this transfer, the office of comptroller was abolished, by which the Board of Trade effected a saving in the charges of 60,736 Rupees per annum. The system of agency was continued, and European agents fixed at the under-mentioned stations:

Other heads
of revenue.

Hidgellee.

Tumlook.

24 Purgunnahs.

Roy Mungul, afterwards united with the 24 Purgunnahs.

Chittagong and Bulwa.

In the investigations made by the Board of Trade into the management of this department, it came out, that two systems prevailed for the manufacture of salt; one a system of coercion, by persons called Adjoora Molungees; and the other by free compact with persons called Ticka Molungees. It appears that the Adjoora Molungees only got about one-half as much for their coerced labour, as was given for the free labour of their Ticka brethren; and that this miserable pittance was neither proportioned to the ordinary rate

Other heads
of revenue.

of labour in the country ; nor was it sufficient to keep the Adjoora Molungee in common health and strength. The Adjoora Molungees had frequently petitioned to be put on the same footing as the Ticka class, and their case was now strongly recommended to the favourable consideration of Government. At this time there were, in the agencies of Hidgellee and Tumlook alone, no less than 13,388 families in the wretched condition above described ; over whom and their ancestors this system of coercion had existed for centuries. The Board of Trade could only account for it by supposing that the Adjooras formerly held lands free, or at a low rate, on condition of furnishing certain quantities of salt at reduced prices, as an equivalent for rent, and that in process of time Zemindars, and others, managed to get the full rent of the lands, without any alteration either in the required supplies, or old prices of salt. Acts of power of this description were common enough, which a depressed peasantry had no means of resisting. The Government General, however, immediately complied with the recommendation of the Board of Trade, so that the Adjooras were raised to the same footing as the Tickas towards the latter end of the year 1794.

It is however much to be apprehended,

that even these rates were an inadequate compensation for the Molungee labour. The agent of the 24 Purgunnahs, says, that the total net earnings to each man at the contract rates, even if the quantity contracted for were fully supplied, would only be six rupees for 7½ months' labour, the time the Molungees were commonly employed in each year in the jungles. Their poverty moreover was such, that this allowance was required to be paid in advance, whilst the quantity of salt engaged for, and on which advances were also made, being almost always deficient, heavy balances remained in each year, not only outstanding, but irrecoverable, and therefore, a real addition *pro tanto* to the price of the salt actually supplied. On these grounds the agent proposed to raise the contract price from 55 Sicca Rupees to 77 Rupees per 100 Maunds, which the Board of Trade and Government assented to. The agent was consequently enabled to manufacture a larger quantity of salt than before at this increased rate, the additional profit on which, fully compensated for the additional prime cost.

In the accounts given of these Aurungs, or places of manufacture, we read of their being liable to drought, inundation and famine; of the manufacture being carried on in uninha-

Other heads
of revenue.

Other heads
of revenue.

bited parts, destitute of fresh water, unhealthy from surrounding jungles, and in which numbers of the Molungees are annually carried off by disease, alligators, and tygers. From these circumstances, it may be also apprehended, that there are grounds for the accusation of this manufacture being still carried on by means of coerced labour. Courts of justice, it is said, have been established for the intended protection of the Molungees; but courts of justice merely tantalize wretches who neither can, or else dare not, prefer a complaint, from the dread of still greater oppression. We may therefore conclude, that the condition of the Molungees is not improved, from what has been very generally admitted, ever since the establishment of the monopoly, to be one of great misery.

In the Fifth Report of the select committee of July 1812, there is a short account of the changes which took place in the administration of the salt department, from the year 1766, to the arrangements adopted by Lord Cornwallis. It hence appears that the revenue derivable from this source was at first only

	Rupees per annum.
about 160,000 <i>l.</i> ,* or ,	1,300,000

* In the year preceding, or 1765, the revenue, according to Mr. Verelst, (*Vide p. 637*) was only £120,000, or 960,000 Rupees.

	Rupees per annum.	Other heads of revenue.
In 1780, and three following years under the government of Mr. Hastings, it averaged net . . .	4,000,500	
For three years before Lord Corn- wallis' arrival do.	4,503,900	
And for three years previous to 1812 do.	11,725,700	
In Mr. Tucker's work, on the fi- nances of India, a table is given of the gross receipts from the salt monopoly, contrasted with the costs and charges for 14 years ending in 1821-2; according to these tables, the gross sales will be found to average 17,897,196 Rup. and the charges 5,056,306 Rup.; whence the average <i>net</i> revenue of the period will be .	12,840,890	
In the East India accounts submit- ted to Parliament for 1822-3, to 1825-6 inclusive, the receipts in Bengal averaged 22,694,900 Ru- pees, and the charges 6,909,524 Rupees, whence the net average of these four years is . . .	15,785,376*	

* Thus far the statement refers to Bengal alone. * It may be added that the "Ceded and Conquered provinces" are supplied with rock and other salts from the country beyond the Jumna,

Other heads
of revenue.

Rupees per annum.

But in these four years' accounts, we have the gross receipts from salt at the three presidences of Bengal; Madras, and Bombay; and which for the period in question average 25,820,386 Rupees, and the charges 7,708,449; whence the net revenue derivable from the Company's possessions in India, from this monopoly alone, may now be stated at upwards of 18,100,000

The gross revenue, or that levied on the inhabitants, being at the same time, as above stated, 25,820,386 Rupees, or pounds sterl. 2,582,038.

We have here a fair proof of the diligence used by the governments abroad in the "*improvement*" of the public revenue; which would thus appear to have been increased, on one article, about twenty-fold in 60 years. Comparing the sales with the costs and charges in each year, it also appears that the

and by imports from Lahore and other districts beyond our frontier. A monopoly was attempted to be established in the "Ceded and Conquered provinces," but wholly failed.

former are more than three and a half times the amount of the latter ; that is, salt is only dealt out for sale in quantities to yield the holders of the monopoly a profit of upwards of 250 per cent. on the prime cost. Add to this the necessary profit of the retail merchants, and the result may be shortly summed up as follows. A monopoly of a prime necessary of life to the poor, is established in a pestilential climate, carried on by forced labour, where lives are annually lost by disease, and the attacks of wild beasts ; the sole advantage of which is a large revenue to government ; the commodity being at the same time retailed at a price certainly not less than 400 or 500, and in many instances more than 500, per cent., above its prime cost to poor inhabitants, from whom we demand in return, or rather in addition, one half of the gross produce of their annual labour as a “ *moderate*” land tax.*

* The author of Observations on the Law and Constitution of India has the following remarks on the salt monopoly in Bengal. “ The prohibition of European merchants from purchasing salt at the Company’s sales has thrown the trade in salt into the hands of a few native monopolists, who regulate the price at will. Government receive about three Rupees per Maund ; but the salt is re-sold under their eye at five Rupees in Calcutta by retail, after being adulterated with ten to fifteen per cent. of earth and dirt. The reasons which

OPIUM.

Other heads
of revenue.

The opium monopoly had its origin in Mus-
sulman finance.* During the Mogul govern-
ment, the exclusive privilege was farmed out
for a peishcush, or annual payment. On our
succeeding to the Dewanny it was granted to
individuals as part of the emoluments of cer-
tain public offices. In 1773 it was taken by
government into their own hands, and let out
to contractors. The contract system was con-
tinued under the Board of Revenue till 1795,
when the management of this department was

“ gave birth to this restriction have long ago ceased to exist.
“ The restriction is obviously adverse to the interest of the
“ Company, and no less so to that of the natives, who are now
“ left at the mercy of a few native dealers. These lately
“ availed themselves of the power which the restrictive law
“ gives them to such an extent, that in some districts the price
“ of salt rose to ten and twelve Rupees per Maund, so that the
“ poorer classes were compelled to deny themselves the use of
“ it altogether; a circumstance which distressed the Govern-
“ ment beyond measure, but they were, for the time at least,
“ without the means of affording relief.” It is remarkable that
these observations are made by an intelligent person, who
laments at the same time (such is the influence of predilection
for established systems) that Government is not permitted to
realize from the salt monopoly the “ highest advantages” of
which it is susceptible.—Obs. p. 121.

* Vide Second Report, p. 21. Fifth ditto, p. 22—25.

transferred to the Board of Trade; by whom a new contract was granted for four years from 1st Sep. 1793, for the provision of opium in Bengal, Bahar, and Orissa. In March 1795, a similar contract was entered into for Benares. On the expiration of the Bengal contract in 1797, the system was changed from contract to agency, such as now prevails, with public sales. At this time the cultivation of the poppy was restricted by regulation to Bahar, and Benares; and positively prohibited in Bengal. In this regulation, further modified in 1807, the cultivation of the opium poppy, is also expressly forbidden, except on account of government.

Other heads
of trade.

Throughout the period of the contracts, compulsory means were used to compel the Ryots to prepare their lands for this particular tillage, and to cultivate the poppy in preference to other articles. After the abandonment of the contract system, the injustice was of an opposite nature. Instead of forcing cultivation, regulations were now passed to prevent "illicit cultivation," and "illicit importations or traffic in opium." Although under the permanent settlement, the lands in Bengal were given up in full and absolute right to Zemindars, the right was in this respect completely violated to promote the monopoly.

Other heads
of revenue.

The injury was most felt in the districts of Rungpore, Purneah, and Boglipore ; where, previous to this prohibition, the poppy had been grown for ages, and where it consequently constituted a principal product at the time the lands were permanently settled.

Opium costs the Company in Bengal from 225 to 250 Rupees per chest of 148 lbs. It is sold publicly at stated periods, and with a stipulation that it shall be exported. The sale price formerly averaged about 414 Rupees per chest ; but since the establishment of the agency system, and great pains taken to improve the quality of the drug, its price has also progressively risen, so that in 1822-3 it averaged 3090 Sicca Rupees per chest. Its highest price, in March 1822, was 4545 Rupees. The quantity brought to sale annually in Calcutta, is about 4500 chests ; of which 2500 are understood to be conveyed to China, and 2000 to the Islands of the Eastern Archipelago.

Mr. Tucker gives a table of the gross receipts from the opium sales, contrasted with the costs and charges, for 14 years, ending as before with 1821-2. The average of the gross receipts for this period is 9,382,363 Rupees per annum, and of the cost and charges 990,738 Rupees. The former, therefore, is

nearly $9\frac{1}{2}$ times the amount of the latter, or in other words, a profit of 850 per cent. on the prime cost of the commodity.

Other heads
of revenue.

In the four following years it appears from the parliamentary accounts, that both the sales, and the costs and charges, fluctuated exceedingly. It is moreover remarkable, that the cost and charges of these four years give an average of nearly five times that of the former period ; whence the profit of these four years, instead of 850 is not 200 per cent. on the prime cost. There are, I believe, no official documents in print to clear up this mysterious change in the state of the opium monopoly ; but perhaps it may be accounted for as follows. At the close of the Mahratta war in 1818, Government found itself in possession of a new territory, Malwa, yielding large quantities of opium ; and it naturally occurred to our Eastern rulers, that this also must be monopolized. Measures were accordingly taken for the purpose. The traffic in opium was prohibited to individuals. Large advances were made for the cultivation of the article in Malwa, and the whole produce stipulated to be delivered to the Company's agents. For two years out of the before mentioned four, we have a statement of the receipts and charges on account of Malwa opium in the Bombay

Other heads
of Revenue.

accounts. For 1822-3 and 1823-4, the aggregate sales of these two years "excluding " Malwa opium consigned to Bengal," amount to 15,012,064 Rupees, whilst the cost and charges are no less than 12,827,794 ; leaving therefore a profit only of 2,184,320 Rupees, or about 13 per cent. A note at the foot of the account informs us, that " the receipts and " charges on account of opium subsequently " to the year 1823-4 are *included in the Bengal " accounts*;" and this may explain the magnitude of the charges, and consequently the reduced profit exhibited as above mentioned in the Bengal accounts. The possession of the Malwa opium seems also to have led to the adoption of a new principle in Bengal. Instead of restricting production to certain limits, it is now said to be encouraged. The collectors of the land revenue are appointed to act as deputies to the opium agent, and allowed a commission on any increase of produce raised in their districts *. Whether this be a change from bad to better, or from bad to worse, remains to be proved. In the mean time one evil is obvious—it sanctions further intermeddling by collectors and their establishments, in the private affairs and labours of cultivating Ryots.

* Tucker, p. 65.

SECTION XXI.

We have now gone through the principal heads of Indian revenue. The following table is subjoined to shew their aggregate amount as collected under the three Presidencies of Bengal, Madras, and Bombay. It is compiled from the East India annual revenue accounts laid before Parliament, and printed by order of the House of Commons in May 1828.

ACCOUNT OF THE REVENUES OF BENGAL, MADRAS AND BOMBAY,

UNDER THE RESPECTIVE HEADS, ACCORDING TO THE LATEST ADVICES.

	BENGAL.	MADRAS.	BOMBAY.
	Current Rupees.	Pagodas.	Rupees.
Mint or coinage duties and profits	304,788	22,125	39,998
Post-office collections	791,328	74,236	140,305
Stamp duties	1,867,853	153,759	150,186
Judicial fees and fines and licenses for exclusive privileges	804,455	283,207	675,810
Customs	3,494,166	464,116	1,167,658
Land and Sayer revenues *	92,776,833	12,862,176	17,632,366
Sale of salt	21,394,690	404,041	148,469
Ditto opium	9,398,910	23,627	in Bengal account.
Marine-receipts for pilotage, moorings, light house, &c.	363,558		155,369
	131,196,581	14,287,287	20,110,161
	13,119,658	5,714,915	2,262,393

Or at 2s. the current Rupee; 8s. the Pagoda, and
2s. 3d. the Bombay Rupee, £. sterling.....

Total of the three Presidencies, for 1824-5 21,096,966
In July, 1828, further accounts having been received, the total revenues of India for 1825-6, are
stated to be £21,128,388
And estimated for 1827, at..... 22,782,350

* This line contains the aggregate amount of receipts stated under separate heads in the parliamentary accounts, viz.
In the Bengal account—land and Sayer revenues from Bengal, Behar, and Orissa—Benares—Ceded provinces in Oude—Con-
quered provinces—and Ceded territory on the Nerbuddah.

In the Madras account—from ancient possessions including the Circars and Jaghire lands—from the Carnatic—Tanjore—Ceded and
conquered provinces, Mysore, Malabar, &c.—countries ceded by the Nizam—and subsidy from Mysore, Travancore and Cochin.
And in the Bombay account, from ancient possessions—Provinces ceded by the Guicowar—and provinces ceded by, or conquered
from, the Mahrattas

The most prominent feature of the preceding statement—and the coincidence is curious—is that even the financial operations of the East India Company bear throughout the character of monopoly. The land revenue in India is a complete monopoly of all that can be called rent. The mere dribble allowed to Zemindars under the permanent settlement can, as far as the principle of it goes, only be considered in the light of an allowance conceded to a farmer of revenue, or a moderate salary to a responsible public servant. If he help himself to more, it is because the ruling power is unable to prevent it. But the Ryotwar settlement has not even this meagre plea. There the whole rent is avowedly absorbed by a self created sovereign proprietor. The other principal heads of revenue are salt and opium, which are close monopolies ; as well as the exclusive privileges to sell betel nut, tobacco, and spirituous liquors, which are included in this statement, in the same line, it is said, with judicial fees and fines ; but partly I apprehend in others.* In this way

* There must be some error in this part of the official statement. We have no separate statement of the proceeds of the Abkaree, or liquor monopoly ; but in a minute of Mr. Colebrooke's (Beng. Rev. Sel. Vol. I. p. 196), it is stated that the

twenty one millions sterling are annually drawn from the sweat and labour of an impoverished people, by as grinding a system of taxation as ever was inflicted on the human race—a system, alas! in which we “look for judgment but behold oppression, for righteousness but behold a cry.”

Abkary, or tax on spirituous liquors, had been increased from 34,602 Rupees in 1790-1 to 834,695 Rupees, the amount realized in 1812; and in Lord Moira's revenue minute (p. 434) the revenue derived by government from this source in the western provinces alone, including Benares, is stated to be 1,000,000 Rupees.

END OF THE FIRST VOLUME.

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